

GORSE HILL STUDIOS CREATIVE COMMUNITY

England & Wales · Charity number 1172118

Details

Status	Registered
Legal form	Charitable company
Company number	09646545
Registered	2017-03-17
Register	View on the Charity Commission register

Contact

Address	Gorse Hill Studios Cavendish Road Stretford Manchester M32 0PR
Phone	01618668356
Email	carolinegleaves@gorsehillstudios.co.uk
Website	www.gorsehillstudios.co.uk

Activities

Objects: 4. THE COMPANY IS ESTABLISHED TO PROMOTE AND ADVANCE INVOLVEMENT, PARTICIPATION AND ACCESS TO THE ARTS FOR THE GENERAL PUBLIC AND ESPECIALLY FOR YOUNG PEOPLE IN GREATER MANCHESTER AND PARTICULARLY GORSE HILL WARD AND NEIGHBOURING AREAS

Activities: Gorse Hill Studios (GHS) is an independently-run youth arts charity which provides free/low cost, high quality, accessible and responsive creative services to young people between the ages of 8 and 25 who present with a wide range of issues, from mental health to those struggling or facing exclusion from mainstream education.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Arts/culture/heritage/science, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Manchester City
- Salford City
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£818,713	£815,584	£472,719	32
2024-06-30	£768,077	£840,000	£469,590	31
2023-06-30	£779,007	£795,422	£541,527	17
2022-06-30	£854,261	£721,711	£557,942	22
2021-06-30	£500,861	£441,876	£425,392	24

Trustees

Name	Role	Appointed
Daniel Walsh		2025-05-30
David Lobban		2024-11-27
Glynis Sarah Williams		2020-09-16
JENNIFER RIDING		2014-12-08
LEE MORGAN		2017-07-26
Lydia Anthony		2022-09-14
Michelle Udogu		2024-11-27
SIMONE MARY FRANCES SPRAY		2015-02-02
Thomas Cole		2024-11-27

GORSE HILL STUDIOS CREATIVE COMMUNITY

England & Wales - Charity number 1172118

Accounts

Charity Commission number: 1172118
Companies House number: 09646545

**GORSE HILL STUDIOS CREATIVE COMMUNITY
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

**Gorse Hill Studios Creative Community
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**Gorse Hill Studios Creative Community
Report of the Trustees
For The Year Ended 30 June 2025**

Gorse Hill Studios Creative Community (GHS) continues to make a significant and measurable difference to the lives of children and young people across Greater Manchester. This year's report highlights the strength of our youth work and arts-based approach, our commitment to serving those most affected by disadvantage, and our ability to deliver meaningful outcomes at scale.

In 2024–25, we supported 829 children and young people through creative, educational and wellbeing sessions, achieving a 92% attendance rate across our programmes. Our work continues to engage young people facing some of the most complex challenges, including care experience, SEND needs, low income, school exclusion, and risks related to exploitation. 69% of children and young people supported had an additional need and over 40% were entitled to free school meals. Across our two core strands—Creative Learning and Participation & Inclusion—we provided consistent support, creative opportunities, and trusted relationships that helped young people build skills, confidence and connection.

The impact of our work remains profound: 89% of young people reported improved confidence and creative skills, 79% progressed into education, training or employment, and 90% said they now have a trusted adult they can rely on at GHS. Young people describe our centre as a safe, inspiring space where they can belong, express themselves and plan for their futures—sometimes with life-changing outcomes.

During our 10th anniversary year, we invested in strengthening our organisational infrastructure, enhancing monitoring and evaluation processes, and expanding the highly successful Creative Health pilot, which supports young people with complex emotional and wellbeing needs. We also deepened key partnerships with Trafford Council, GM Violence Reduction Unit, education providers, cultural organisations and grassroots groups.

Looking ahead, we remain focused on financial sustainability, developing our traded offer, strengthening partnerships, and ensuring our services remain accessible, responsive and led by young people's voices. With continued support from funders and partners, GHS is well-placed to build on its achievements and continue delivering transformative outcomes for the young people and communities we serve.

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th June 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Purpose

Create – Evolve – Achieve

Our Vision

**Gorse Hill Studios Creative Community
Report of the Trustees
For The Year Ended 30 June 2025**

We use youth work and creative arts methodologies to engage, inspire and empower the most vulnerable and at-risk young people to make positive changes. Our vision is for every young person to have access to creative opportunities, a place to belong, and the freedom to express who they are.

Our Mission

We support young people to build achievable, aspirational pathways for their futures. Through safe, inclusive, and creative spaces, we help them overcome challenges, explore identity, develop resilience, and contribute to stronger communities.

Our Values

- Compassion
- Community
- Creativity
- Consistency
- Challenge

Key Objectives

- Support young people's personal and social development.
- Use the arts to grow leadership, aspiration and potential.
- Provide accessible, high-quality creative arts opportunities.
- Reduce isolation and support wellbeing.

Youth work underpins all aspects of our practice. We focus on:

- Creative skill-building and pathways.
- Alternative and informal education.
- Nurturing, challenging youth work support.
- Trusted relationships with young people.
- Inclusion and targeted support for those who are most marginalised.

Core Activities

- Youth-led campaigns and awareness projects.
- Targeted interventions addressing issues such as exploitation and violence.
- Bespoke alternative creative education: STEP
- Mentoring, peer leadership and advocacy programmes.
- Creative industry opportunities and career pathways.
- Multi-artform creative projects combining music, dance, drama, digital arts and visual arts.
- Creative therapies and wellbeing support.
- SEND-specialist delivery.
- Youth voice and social action programmes.
- Affordable, fit-for-purpose creative spaces for community use.

The trustees confirm that they have considered Charity Commission guidance on public benefit when setting strategy and reviewing activities.

Who We Work With & How We Deliver

**Gorse Hill Studios Creative Community
Report of the Trustees
For The Year Ended 30 June 2025**

Every week, over 200 young people participate in our programmes. Across the year, more than 800 children and young people are engaged through open access, targeted programmes and alternative education.

Our services prioritise those who face multiple disadvantages, including:

- Young people eligible for free school meals.
- SEND learners.
- Care-experienced young people and care leavers.
- Young people not in education, employment or training (NEET).
- Young people not attending mainstream education.
- LGBTQ+ young people.

Delivery Strands

We operate under three core strands:

- **Learning & Engagement** – alternative education, creative arts programmes.
- **Creative Health** – combining youth work and creative therapies.
- **Inclusion & Participation** – open-access activities, SEND provision, holiday clubs and inclusive youth-led opportunities.

Annual Delivery Snapshot

829 young people engaged in 3,148 sessions.
92% attendance rate across programmes.
47% of participants come from low-income households.
41% achieved AQA Award.
11% achieved Arts Awards.
90% reported having a trusted adult at GHS.
80% felt less isolated.
57% felt more positive about their futures.
93% felt improvement with their mental health.

These outcomes are captured through our in-house monitoring systems, surveys and case studies.

Impact

GHS is recognised across Greater Manchester for the transformative impact of its work.

“It’s a special environment where young people don’t feel pressured or threatened. Young people facing learning difficulties, substance misuse, low self-esteem or criminality are encouraged to express their feelings creatively. One service user said GHS ‘saved his life’.” — North Manchester Youth Justice Practitioner

Real Story – C’s Journey

C came to GHS seeking belonging and creative purpose. Through our youth-led programmes, she gained confidence, qualifications and leadership skills. Today, she is a staff member at GHS and mentors younger participants:

“If it wasn’t for GHS, I wouldn’t be who I am today. They saw the best in me when no one else did.”

Key Impact Findings

**Gorse Hill Studios Creative Community
Report of the Trustees
For The Year Ended 30 June 2025**

81% improved confidence and creative skills.
76% progressed to education, training or work.
60% built new friendships.
High confidence, reduced isolation, and stronger aspirations.

Awards & Recognitions

Trafford Inspirational Woman Leader (2023).
Kids Count House of Commons Award – Highly Commended (2022).
Lockdown Innovation Award – NW Cultural Education Awards (2020).
Multiple Care Leaver Awards (GM & Trafford).
Mayor of Trafford – Chosen Charity.
Development of strong Youth Board and “Grow Our Own” pathway.

Partnership Work

GHS continues to strengthen and expand partnerships with local authorities, cultural organisations, education partners and community groups. Key partners include GroundWorks, Trafford Council, Virtual Schools across GM, Trafford LCEP, education and university partners, Trafford Community Early Breaks, Collective, and the GM Violence Reduction Unit.

These collaborations enhance our reach, expertise and ability to respond to emerging needs.

Financial Review

The charity generated a net surplus of £3,129 for the year (2024: deficit of £71,937). The Trustees are pleased with this result, particularly following the significant deficit reported in the previous year, and believe it reflects the steps taken during the year to improve financial oversight and longer-term sustainability.

During the year the organisation took a careful and disciplined approach to spending. This included close control over project costs, tighter monitoring of budgets, and a cautious approach to staffing costs, including operating with a reduced staff structure, and limiting increases in pay costs during the year. Recruitment was only undertaken where it was considered necessary to support delivery.

Difficult decisions were also taken not to continue some activities and projects that were not financially sustainable. Alongside this, greater emphasis was placed on achieving full cost recovery across projects, so that budgets more accurately reflected the true cost of delivery, including core overheads and support costs.

During the year the trustees undertook a review of the classification of project funding to ensure that income and related balances were correctly presented in accordance with the requirements of the Charities SORP (FRS 102). Following this review, certain project balances previously presented within restricted funds were determined not to carry specific restrictions imposed by the funders and have therefore been reclassified as unrestricted funds. This reclassification does not affect the overall financial position of the charity but improves the presentation of funds to better reflect the nature of the underlying funding arrangements.

The reclassification has been reflected in the funds note 16 to the financial statements, by way of a transfer in the current year.

Gorse Hill Studios Creative Community
Report of the Trustees
For The Year Ended 30 June 2025

The wider financial climate remains challenging for charities, particularly with continuing cost-of-living pressures and uncertainty across the sector. However, the Trustees believe that the measures taken during the year have helped place the charity in a stronger and more stable financial position going forward.

Investment Powers and Policy

The Trustees will be looking to invest a proportion of funds in an interest-bearing account, whilst retaining an appropriate level of cash to manage day to day activities.

Reserves Policy and Going Concern

Total reserves at the year-end totalled £472,719.

The balance held in unrestricted, undesignated reserves at 30 June 2025 was £350,368, of which £349,202 represents free reserves.

The Trustees recognise the importance of maintaining an appropriate level of reserves to ensure the financial stability and resilience of the charity. In determining the level of reserves required, Trustees have considered the charity's cost base, particularly staffing costs, and the need to maintain continuity of operations.

On this basis, the Trustees consider that holding free reserves equivalent to at least four months of core operating expenditure is appropriate. This level reflects the nature and timing of the charity's income, including reliance on grant funding and restricted funds which cannot be used to support core costs or short-term cash flow requirements.

As discussed in the Financial Review, a review of fund classifications was undertaken during the year, resulting in a one-off increase in reported free reserves. Accordingly, at the year-end, free reserves of £349,202 are above the target level. The Trustees consider this appropriate in the short term, reflecting the recent reclassification of funds, the timing of income, a period of leadership transition, and ongoing development of financial systems and cost allocation.

With a new strategic plan in development, the Trustees consider it prudent to retain a higher level of reserves while future priorities, delivery models and income strategies are established. The Trustees will continue to review the level of reserves over the coming year and will consider the designation of funds to support organisational sustainability, investment in infrastructure and systems, and the management of future strategic risks.

The charity's principal sources of income are grants, income from STEP and other commissioned activity, and rental income.

The Trustees consider that it is appropriate to prepare the accounts on a going concern basis. In reaching this conclusion, Trustees have considered the level of reserves held, expected future income streams and the charity's ability to manage its cost base. The accounts do not include any adjustments that would be necessary if these sources of income were to cease.

Risk Management

The Trustees have reviewed the major risks to which the charity is exposed and have established systems and procedures to mitigate these risks. Risk management is an ongoing process, with regular review by the Board and senior management. The Trustees are also planning to further strengthen governance processes and internal controls in the coming period to support effective oversight and risk management.

The following key risks have been identified:

Gorse Hill Studios Creative Community
Report of the Trustees
For The Year Ended 30 June 2025

- **Premises and lease arrangements**
Ongoing discussions with Trafford Council may result in increased premises and service costs. This is being monitored and reflected in financial planning.
- **Financial sustainability and cost pressures**
Inflationary pressures on staffing, utilities and delivery continue to impact the organisation. Financial monitoring and multi-year planning are in place to manage this.
- **Income volatility and reliance on key programmes**
Income remains partly dependent on STEP referrals and commissioned activity. The charity is working to diversify income and strengthen its traded offer.
- **Leadership transition and strategic direction**
The appointment of a new Chief Executive introduces a period of transition while future priorities and strategy are developed. Trustees are providing oversight during this period.
- **Staff recruitment and retention**
Recruitment and retention remain challenging within the sector. The organisation continues to prioritise staff wellbeing and development.
- **Cyber security and data management**
Increasing reliance on digital systems brings ongoing cyber risk. Systems and controls are regularly reviewed and updated.
- **Safeguarding**
Safeguarding remains a key priority. Policies, procedures and training are embedded across the organisation, with regular oversight.

The Trustees are satisfied that appropriate systems are in place to manage these risks and will continue to monitor them regularly.

Plans for Future Periods

The current Chief Executive, Caroline Gleaves, will be leaving the charity after 10 years' service. A new Chief Executive has recently been appointed and will be developing an updated strategic plan over the coming year. This will focus on ensuring the organisation remains financially sustainable while continuing to deliver strong outcomes for young people.

Key priorities include:

- strengthening financial sustainability through diversification of income streams, including grant funding, commissioned services and traded activity
- continuing to embed full cost recovery across all programmes to ensure delivery is financially sustainable
- further development of the Creative Health model as a core area of provision
- expanding partnerships across education, health, local authority and cultural sectors
- increasing capacity for fundraising, including corporate partnerships and philanthropic support
- continued investment in staff development, systems and infrastructure to support delivery
- building a network of alternative education providers to influence wider system change

The Trustees recognise that the external environment remains challenging and will continue to take a measured and flexible approach to growth, ensuring the organisation remains stable while continuing to deliver meaningful outcomes for young people.

Structure, Governance and Management

Gorse Hill Studios Creative Community is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18 June 2015. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 17 March 2017.

**Gorse Hill Studios Creative Community
Report of the Trustees
For The Year Ended 30 June 2025**

Appointment of Trustees

As set out in the Articles of Association; Trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a minimum period of 3 years.

Trustee Induction and Training

Trustees are recruited for their knowledge, skills and experience. The charity now advertises to recruit Trustees/Company Directors, alongside using networks and informal approaches where appropriate. All prospective Trustees are made aware of the legal duties and responsibilities of company directors and charity trustees. They are provided with key organisational documents, including the Business Plan, and are invited to attend Board meetings as observers prior to appointment where appropriate.

The charity is committed to supporting Trustees in fulfilling their roles effectively. Trustees are encouraged to remain informed about their duties and are provided with relevant updates and communications on governance matters. An annual Trustee development session is held to support ongoing learning and Board effectiveness.

The Chief Executive meets regularly with the Chair on a monthly basis to support communication, oversight and effective governance.

Organisation

The Board of Trustees administers the charity. The board normally meets 4 times per year. Senior managers are appointed by the Trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or any other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Note 2 to the financial statements discloses related party transactions.

Reference and administrative information

Charity Name: Gorse Hill Studios Creative Community

Charity Number: 1172118

Company Registration Number: 09646545

Directors and Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Simone Finegan

Lee Morgan Treasurer

Jennifer Riding

Glynis Williams Chair

**Gorse Hill Studios Creative Community
Report of the Trustees
For The Year Ended 30 June 2025**

Lydia Anthony	
Michelle Calame	(resigned November 2024)
Thomas Cole	(appointed November 2024)
Erica Douglas-Osborn	(appointed November 2024, resigned March 2025)
David Lobban	(appointed November 2024)
Michelle Odogu	(appointed November 2024)
Daniel Walsh	(appointed May 2025)

Senior managers

Caroline Gleaves	
Liam Finnigan	(appointed 16 March 2026)

**Gorse Hill Studios Creative Community
Report of the Trustees
For The Year Ended 30 June 2025**

Registered Office

Gorse Hill Studios
Cavendish Road
Stretford
Manchester
M32 0PR

Independent Examiners

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

Bankers

Virgin Money

34 Princes Street
Stockport
SK1 1RE

Royal Bank of Scotland

Drummond House (EE) Branch
Customer Service Centre
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

**Gorse Hill Studios Creative Community
Report of the Trustees
For The Year Ended 30 June 2025**

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees (who are also the directors of Gorse Hill Studios Creative Community for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 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 Companies Act 2006. 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.

By order of the board of trustees

Ges

Glynis Williams

Chair

27 Mar 2026

Date:

Gorse Hill Studios Creative Community
Independent Examiner's Report
For The Year Ended 30 June 2025

I report on the accounts of the company for the year ended 30 June 2025, which are set out on pages 12 to 31.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's 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 in the statement 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 in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

JM Hilton-Jones

JM Hilton-Jones
Hilton Jones Ltd
Hollinwood Business Centre 27 Mar 2026
Albert Street
Oldham
OL8 3QL

Gorse Hill Studios Creative Community
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 June 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
INCOME FROM					
Donations and legacies	3	4,349	6,042	10,391	1,864
Charitable activities	4	352,539	385,502	738,041	730,302
Income from trading activities	6	58,015	9,609	67,624	34,599
Investment income		1,757	-	1,757	1,312
Sundry income		900	-	900	-
TOTAL INCOME		417,560	401,153	818,713	768,077
EXPENDITURE ON					
Raising funds	7	17,067	14,093	31,160	14,389
Charitable activities	7	407,991	370,687	778,678	825,625
Other	7	5,175	571	5,746	-
TOTAL EXPENDITURE		430,233	385,351	815,584	840,014
NET INCOME/(EXPENDITURE)		(12,673)	15,802	3,129	(71,937)
Transfers between funds	16	221,574	(221,574)	-	-
NET MOVEMENT IN FUNDS		208,901	(205,772)	3,129	(71,937)
RECONCILIATION OF FUNDS					
Total funds brought forward	16	141,467	328,123	469,590	541,527
TOTAL FUNDS CARRIED FORWARD	16	350,368	122,351	472,719	469,590

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

The notes on pages 15 to 31 form part of these accounts.

**Gorse Hill Studios Creative Community
Balance Sheet
As At 30 June 2025**

Companies House number: 09646545

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
FIXED ASSETS					
Tangible Assets	11	1,166	60,844	62,010	80,613
		1,166	60,844	62,010	80,613
CURRENT ASSETS					
Debtors	12	133,566	22,687	156,253	115,865
Cash at bank and in hand		260,895	74,360	335,255	320,416
		394,461	97,047	491,508	436,281
Creditors: Amounts falling due within one year	13	36,838	35,540	72,378	28,778
NET CURRENT ASSETS		357,623	61,507	419,130	407,503
TOTAL ASSETS LESS CURRENT LIABILITIES		358,789	122,351	481,140	488,116
Creditors: Amounts falling due after more than one year	15	8,421	-	8,421	18,526
NET ASSETS		350,368	122,351	472,719	469,590
THE FUNDS OF THE CHARITY					
Restricted income funds	16	-	122,351	122,351	328,123
Unrestricted income funds	16	350,368	-	350,368	141,467
TOTAL CHARITY FUNDS		350,368	122,351	472,719	469,590

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

27 Mar 2026

Approved by the trustees on

Lee Morgan

Lee Morgan - Treasurer

The notes on pages 15 to 31 form part of these accounts.

Gorse Hill Studios Creative Community
Statement of Cash Flows
For The Year Ended 30 June 2025

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net movement in funds	3,129	(71,937)
Add back depreciation	18,603	21,890
Add back loan interest paid	3,168	3,168
Deduct investment income	(1,757)	(1,312)
Decrease/(increase) in debtors	(40,388)	15,471
Increase/(decrease) in creditors	43,600	(1,343)
	<hr/>	<hr/>
NET CASH USED IN OPERATING ACTIVITIES	26,355	(34,063)
	<hr/>	<hr/>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Interest received	1,757	1,312
Interest paid	(3,168)	(3,168)
Repayment of loan	(10,105)	(10,105)
	<hr/>	<hr/>
NET CASH PROVIDED BY FINANCING ACTIVITIES	(11,516)	(11,961)
	<hr/>	<hr/>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Purchase of fixed assets	-	(4,222)
	<hr/>	<hr/>
NET CASH PROVIDED BY INVESTING ACTIVITIES	-	(4,222)
	<hr/>	<hr/>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR	14,839	(50,246)
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	320,416	370,662
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS CARRIED FORWARD	335,255	320,416
	<hr/> <hr/>	<hr/> <hr/>

**Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025**

1 Accounting Policies

1.1 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), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). 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.

1.2 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 10 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 16.

1.3 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.

1.4 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 1.6.

1.5 Irrecoverable VAT

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

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

1.6 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.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

1.7 Costs of raising funds

The costs of raising funds consists of activities, marketing and DBS costs.

1.8 Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

1.9 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office and Music Equipment, Minibus, Mobile Stage & Music Studio	3 and 10 years on cost
------------------------------------------------------------------	------------------------

1.10 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

1.11 Pensions

The charity operates an auto-enrolment pension scheme. The charity has no liability beyond paying its contributions and collecting employees' contributions.

1.12 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.

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

1.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Related party transactions and trustees' expenses and remuneration

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).

3 Donations and Legacies

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	4,349	6,042	10,391	1,864
	<u>4,349</u>	<u>6,042</u>	<u>10,391</u>	<u>1,864</u>

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Donations	1,864	-	1,864
	<u>1,864</u>	<u>-</u>	<u>1,864</u>

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

4 Income from charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
National Foundation Recharge Fund - Music Stu	-	-	-	7,204
Trafford Housing Trust - Music Studio	-	-	-	12,888
Salford CVS - Snap Back Sounds	-	10,917	10,917	-
STEP (Formerly ACE)	-	-	-	337,708
Trafford Sports Relationship - Culture Club	-	-	-	6,375
Trafford MBC - Culture Club	-	39,811	39,811	32,835
Sport Works Limited - Challenge	-	15,747	15,747	16,768
Sport Works Limited - Short Breaks Saturdays	-	36,784	36,784	49,776
Trafford Care Leavers Peer Mentors	-	7,515	7,515	26,228
Trafford MBC - Good Vibes Only	-	9,980	9,980	-
Greater Sport - Right to Streets	-	-	-	15,700
Trafford MBC - Hate Crime	-	-	-	4,869
Trafford MBC - Youth Cabinet	-	-	-	22,630
Care Leavers Forum	-	7,799	7,799	7,746
Community Organisation	-	-	-	48,927
Salford CVS - Achieve Asset Fund	-	-	-	14,960
Pilgrim Trust	-	30,400	30,400	30,000
GMCA/WEA	-	59,662	59,662	29,664
GMCVO - Cost of Living	-	4,200	4,200	23,800
House of Commons - Youth Cabinet	-	-	-	200
Curious Minds - Culture Club	-	-	-	13,000
Trafford Community Collective - Culture Club	-	-	-	3,000
Safe Strong Communities	-	28,298	28,298	3,750
Trafford Community Collective - Rights to Streets	-	-	-	200
GM Moving - Rights to Streets	-	-	-	240
Foundation 92 - Music Mentoring	-	-	-	150
Wates Family Enterprise Trust	-	-	-	5,000
Sale West	-	-	-	7,900
Short Film Project	-	-	-	1,951
AE Yates Limited	-	3,890	3,890	-
University of Manchester - Bee Well Artists	-	1,000	1,000	-
National Lottery Funding	-	57,375	57,375	-
Trafford MBC - Disability Pride	-	1,000	1,000	-
Lancashire Wildlife Trust - Greenspaces Project	-	18,350	18,350	-
Great Places Housing Association - Music Studic	-	622	622	-
GMYP - Partington Youth Centre	-	2,208	2,208	-
Bolton CVS - Access for Growth	-	49,944	49,944	-
The Foyle Foundation	20,000	-	20,000	-
STEP (Formerly ACE)	278,202	-	278,202	-
Trafford MBC - Youth Cabinet	22,883	-	22,883	-
Carry forward	321,085	385,502	706,587	723,469

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

4 Income from charitable activities

Brought forward	321,085	385,502	706,587	723,469
Sale West	4,713	-	4,713	-
Trafford MBC - Short Breaks	12,660	-	12,660	-
Autotrader	-	-	-	500
High Sheriffs Trust	-	-	-	4,000
Trafford Community Collective	300	-	300	500
NHS	1,281	-	1,281	1,471
Garfield Weston Foundation	12,500	-	12,500	-
Pilgrim Trust	-	-	-	362
	352,539	385,502	738,041	730,302
	352,539	385,502	738,041	730,302

STEP (Formerly ACE - Alternative Creative Education) comprises funding from Altrincham College of Arts, Ashton on Mersey School, Brentwood High School, Cambrian Group, Dixons Brooklands Academy, Flixton Girls School, Manchester Academy, Manchester City Council, Marple Hall School, Oakwood Academy, Oasis Academy, Sale High School, Salford Monitoring, St Anthony's School, The Parks, Trafford MBC, Virtual School Rochdale, Wellington School and Wirral Council.

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

Previous reporting period	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
National Foundation Recharge Fund - Music Studio	-	7,204	7,204
Trafford Housing Trust - Music Studio	-	12,888	12,888
STEP (Formerly ACE)	-	337,708	337,708
Trafford Sports Relationship - Culture Club	-	6,375	6,375
Trafford MBC - Culture Club	-	32,835	32,835
Sport Works Limited - Challenge	-	16,768	16,768
Sport Works Limited - Short Breaks Saturdays	-	49,776	49,776
Trafford Care Leavers Peer Mentors	-	26,228	26,228
Greater Sport - Right to Streets	-	15,700	15,700
Trafford MBC - Hate Crime	-	4,869	4,869
Trafford MBC - Youth Cabinet	-	22,630	22,630
Care Leavers Forum	-	7,746	7,746
Community Organisation	-	48,927	48,927
Salford CVS - Achieve Asset Fund	-	14,960	14,960
Pilgrim Trust	-	30,000	30,000
GMCA/WEA	-	29,664	29,664
GMCVO - Cost of Living	-	23,800	23,800
House of Commons - Youth Cabinet	-	200	200
Curious Minds - Culture Club	-	13,000	13,000
Trafford Community Collective - Culture Club	-	3,000	3,000
Safe Strong Communities	-	3,750	3,750
Trafford Community Collective - Rights to Streets	-	200	200
GM Moving - Rights to Streets	-	240	240
Foundation 92 - Music Mentoring	-	150	150
Wates Family Enterprise Trust	-	5,000	5,000
Sale West	-	7,900	7,900
Short Film Project	-	1,951	1,951
Autotrader	500	-	500
High Sheriffs Trust	4,000	-	4,000
Trafford Community Collective	500	-	500
NHS	1,471	-	1,471
Pilgrim Trust	362	-	362
	6,833	723,469	730,302

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

5 Net income

	2025	2024
	£	£
Net income is stated after charging:		
Depreciation - owned assets	18,603	21,890
Accountancy	3,975	1,502
	18,603	21,890

6 Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Project income	-	-	-	4,938
Fundraising events	330	9,609	9,939	392
Rental income	57,685	-	57,685	29,269
	58,015	9,609	67,624	34,599

Previous reporting period

	Unrestricted	Restricted	Total Funds
	2024	2024	2024
	£	£	£
Project income	4,938	-	4,938
Fundraising events	392	-	392
Rental income	29,269	-	29,269
	34,599	-	34,599

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

7 Expenditure

	Projects £	2025 £	2024 £
Expenditure on raising funds			
Events costs	30,292	30,292	14,025
Advertising and marketing	868	868	364
	31,160	31,160	14,389

	Projects £	2025 £	2024 £
Expenditure on charitable activities			
Employment costs	548,816	548,816	486,167
Training	7,578	7,578	7,126
Room hire	1,049	1,049	1,943
Freelance costs	102,477	102,477	193,867
DBS fees	1,384	1,384	1,249
Licences	360	360	756
Travel expenses	9,901	9,901	9,164
Minor equipment	-	-	1,416
Resources	34,097	34,097	28,239
Bad debts	(6,450)	(6,450)	7,980
Repairs and maintenance	355	355	1,305
Refreshments	355	355	2,082
Supervision	2,225	2,225	2,046
Subscriptions	1,394	1,394	1,917
IT maintenance and software	10,099	10,099	11,189
Cleaning	4,044	4,044	2,528
Telephone	7,478	7,478	6,116
Bank charges	541	541	84
Loan interest	3,168	3,168	3,168
Insurance	2,485	2,485	2,176
Post, printing & stationery	685	685	720
Depreciation	18,603	18,603	21,890
Governance costs	3,975	3,975	1,502
Support costs	24,059	24,059	30,995
	778,678	778,678	825,625

	Projects £	2025 £	2024 £
Other expenditure			
Miscellaneous	5,746	5,746	-
	5,746	5,746	-

	2025 £	2024 £
Restricted funds	385,351	834,352
Unrestricted funds	430,233	5,662
	815,584	840,014

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

8 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.

	Basis of apportionment	General Support £	Governance £	2025 £
Accountancy	Use of facilities	-	3,975	3,975
Professional fees	Use of facilities	20,113	-	20,113
Payroll bureau fees	Use of facilities	3,946	-	3,946
		<u>24,059</u>	<u>3,975</u>	<u>28,034</u>

Previous reporting period

	Basis of apportionment	General Support £	Governance £	2024 £
Accountancy	Use of facilities	-	1,502	1,502
Professional fees	Use of facilities	27,815	-	27,815
Payroll bureau fees	Use of facilities	3,180	-	3,180
		<u>30,995</u>	<u>1,502</u>	<u>32,497</u>

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

9 Analysis of staff costs

	2025	2024
	£	£
Wages and salaries	502,752	444,037
Employers NIC	36,780	33,022
Pension costs	9,284	9,108
	548,816	486,167
	548,816	486,167
Charitable activities	548,816	486,167
	548,816	486,167
	548,816	486,167
	2025	2024
Average number of employees	32	30
Number of employees with benefits in excess of £60,000	-	-
	2025	2024
	£	£
Total employment benefits, including employer pension contributions of the key management personnel	47,573	46,601
	47,573	46,601
	47,573	46,601

The charity considers its key management personnel comprises the Senior Manager.

10 Independent Examiner Fees

	2025	2024
	£	£
Independent examination fees	3,975	1,502
	3,975	1,502
	3,975	1,502

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

11 Tangible Fixed Assets

	Office and Music Equipment, Minibus, Mobile Stage & Music Studio £	Total £
Cost		
At 1 July 2024	133,423	133,423
At 30 June 2025	133,423	133,423
Depreciation		
At 1 July 2024	52,810	52,810
Charge for Year	18,603	18,603
At 30 June 2025	71,413	71,413
Net Book Value		
At 30 June 2025	62,010	62,010
At 1 July 2024	80,613	80,613

12 Debtors

	2025 £	2024 £
Debtors	104,221	112,370
Prepayments	52,032	3,495
	156,253	115,865
	2025	2024
	£	£
Restricted	22,687	112,370
Unrestricted	133,566	3,495
	156,253	115,865

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Access to Growth Loan	10,105	10,105
Creditors	4,485	1,753
Other creditors and accruals	16,521	9,023
Taxation and social security costs	5,727	-
Deferred income	35,540	7,897
	72,378	28,778
	72,378	28,778
	2025	2024
	£	£
Restricted	35,540	7,897
Unrestricted	36,838	20,881
	72,378	28,778
	72,378	28,778

14 Deferred income

	2025	2024
	£	£
Deferred income comprises rental income and grants invoiced and received in advance.		
Balance as at 01 July 2024	7,897	9,054
Amount released to income earned from charitable activities	(7,897)	(9,054)
Amount deferred in year	35,540	7,897
Balance as at 30 June 2025	35,540	7,897
	35,540	7,897

15 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Access to Growth Loan	8,421	18,526
	8,421	18,526
	8,421	18,526

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

16 Analysis of charitable funds

Analysis of movements in unrestricted funds

	As at 1 July 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 June 2025 £
General fund	141,467	417,560	(430,233)	221,574	350,368
	141,467	417,560	(430,233)	221,574	350,368

Previous reporting period

	As at 1 July 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 June 2024 £
General fund	139,172	44,608	(5,662)	(36,651)	141,467
	139,172	44,608	(5,662)	(36,651)	141,467

Name of unrestricted fund:
General fund

Description, nature and purpose of the fund
The unrestricted funds of the organisation

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

16 Analysis of movements in restricted funds

	As at 1 July 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 June 2025 £
Trafford Housing Trust - Music Studi	32,248	-	(15,099)	-	17,149
Trafford MBC - Music Studio	42,603	-	(15,099)	-	27,504
Salford CVS - Snap Back Sounds	-	10,917	(5,514)	-	5,403
STEP (Formerly ACE)	227,145	-	-	(227,145)	-
Care Leavers Interview Support	540	-	(540)	-	-
Trafford MBC - Culture Club	620	39,811	(45,013)	4,582	-
Sport Works Limited - Challenge	139	21,789	(21,928)	-	-
Sport Works Limited - Short Breaks	-	36,784	(36,784)	-	-
Trafford Care Leavers Peer Mentors	-	7,515	(8,291)	776	-
Trafford MBC - Good Vibes Only	-	9,980	(9,980)	-	-
Trafford MBC - Hate Crime	(170)	-	(168)	338	-
Music Mentoring	655	-	(655)	-	-
Care Leavers Forum	-	7,799	(8,245)	446	-
Community Organisation	416	-	(416)	-	-
Salford CVS - Achieve Asset Fund	3,828	-	-	-	3,828
Pilgrim Trust	11,525	30,400	(39,621)	-	2,304
GMCA/WEA	194	69,271	(65,878)	-	3,587
GMCVO - Cost of Living	-	4,200	(4,200)	-	-
Safe Strong Communities	-	28,298	(8,026)	-	20,272
Wates Family Enterprise Trust	5,000	-	(5,000)	-	-
Sale West	3,380	-	-	(3,380)	-
AE Yates Limited	-	3,890	(3,890)	-	-
University of Manchester - Bee Well	-	1,000	-	-	1,000
National Lottery Funding	-	57,375	(60,184)	2,809	-
Trafford MBC - Disability Pride	-	1,000	(1,000)	-	-
Lancashire Wildlife Trust - Greenspa	-	18,350	(350)	-	18,000
Great Places Housing Association -	-	622	(622)	-	-
GMYF - Partington Youth Centre	-	2,208	(2,208)	-	-
Bolton CVS - Access for Growth	-	49,944	(26,640)	-	23,304
	328,123	401,153	(385,351)	(221,574)	122,351

During the year the trustees reviewed the restrictions attaching to a number of project funds. Where no formal restriction from the funder was identified, the related balances have been reclassified to unrestricted funds. The reclassification has been reflected through the funds structure in the current year and comparative balances have been adjusted where appropriate to ensure consistent presentation.

This resulted in STEP (formerly ACE) and Sale West as being reclassified as unrestricted.

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

16 Analysis of movements in restricted funds (cont'd)

Previous reporting period	As at 1 July 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 June 2024 £
National Foundation Recharge Fund	13,400	7,204	(20,604)	-	-
Trafford Housing Trust - Music Studi	36,838	12,888	(49,726)	32,248	32,248
Trafford MBC - Music Studio	51,306	-	(8,703)	-	42,603
Salford CVS - Snap Back Sounds	14,960	-	(14,960)	-	-
STEP (Formerly ACE)	230,769	337,708	(341,332)	-	227,145
Greater Sport	8,760	-	(8,760)	-	-
RSMP	10,000	-	(10,000)	-	-
Trafford Sports Relationship - Cultur	(560)	6,375	(6,375)	560	-
Manchester Airport	400	-	(400)	-	-
Trafford MBC Care Leavers	(165)	-	-	165	-
Care Leavers Interview Support	960	-	(420)	-	540
Trafford MBC - Culture Club	-	32,835	(32,425)	210	620
Sport Works Limited - Challenge	88	16,768	(16,946)	229	139
Sport Works Limited - Short Breaks	1,531	49,776	(51,307)	-	-
Trafford Care Leavers Peer Mentors	8,634	26,228	(34,862)	-	-
Greater Manchester Police - Good V	3,694	-	(3,694)	-	-
Greater Sport - Right to Streets	14,603	15,700	(30,303)	-	-
Trafford MBC - Hate Crime	340	4,869	(5,379)	-	(170)
Trafford MBC - Youth Cabinet	697	22,630	(23,327)	-	-
Trafford MBC - Youth Connect Parel	1,900	-	(1,900)	-	-
Culture Club	740	-	(740)	-	-
Trafford Cultural Education Partners	3,000	-	(3,000)	-	-
Music Mentoring	460	-	(709)	904	655
Care Leavers Forum	-	7,746	(10,081)	2,335	-
Community Organisation	-	48,927	(48,511)	-	416
Salford CVS - Achieve Asset Fund	-	14,960	(11,132)	-	3,828
Pilgrim Trust	-	30,000	(18,475)	-	11,525
GMCA/WEA	-	29,664	(29,470)	-	194
GMCVO - Cost of Living	-	23,800	(23,800)	-	-
House of Commons - Youth Cabinet	-	200	(200)	-	-
Curious Minds - Culture Club	-	13,000	(13,000)	-	-
Trafford Community Collective - Cult	-	3,000	(3,000)	-	-
Safe Strong Communities	-	3,750	(3,750)	-	-
Trafford Community Collective - Rigi	-	200	(200)	-	-
GM Moving - Rights to Streets	-	240	(240)	-	-
Foundation 92 - Music Mentoring	-	150	(150)	-	-
Wates Family Enterprise Trust	-	5,000	-	-	5,000
Sale West	-	7,900	(4,520)	-	3,380
Short Film Project	-	1,951	(1,951)	-	-
	402,355	723,469	(834,352)	36,651	328,123

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

16 Analysis of movements in restricted funds (cont'd)

Name of restricted fund:	Description, nature and purpose of the fund
Trafford Housing Trust - Music Studio	Music studio refurbishment
Trafford MBC - Music Studio	Music studio refurbishment
Salford CVS - Snap Back Sounds	Snap back sounds music project
Salford CVS - Achieve Asset Fund	Snap back sounds music project
Pilgrim Trust	Youth work and creative therapies
GMCA/WEA	Learning and education programme
Safe Strong Communities	for the Smoking Cessation project
University of Manchester - Bee Well Artists	for the Bee Well project
Lancashire Wildlife Trust - Greenspaces Project	for the Greenspaces Project
Bolton CVS - Access for Growth	for Access for Growth

17 Analysis of net assets between funds

	Unrestricted	Restricted	2025
	£	£	£
Tangible fixed assets	1,166	60,844	62,010
Cash at bank and in hand	260,895	74,360	335,255
Other net current assets/(liabilities)	96,728	(12,853)	83,875
Creditors falling due after one year	(8,421)	-	(8,421)
Total	350,368	122,351	472,719

Previous reporting period	Unrestricted	Restricted	2024
	£	£	£
Tangible fixed assets	5,110	75,503	80,613
Cash at bank and in hand	172,269	148,147	320,416
Other net current assets/(liabilities)	(17,386)	104,473	87,087
Creditors falling due after one year	(18,526)	-	(18,526)
Total	141,467	328,123	469,590

18 Going Concern

The charity's main source of income is grant funding and investment income. The trustees consider, having regard to reserves 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 the funding income should cease.

19 Post Balance Sheet Events

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.

Gorse Hill Studios Creative Community
Notes to the Financial Statements
For The Year Ended 30 June 2025

20 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

GORSE HILL STUDIOS CREATIVE COMMUNITY

England & Wales - Charity number 1172118

Accounts

GORSE HILL STUDIOS CREATIVE COMMUNITY

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE 2024**

Registered Charity No. 1172118
Company Registration No. 09646545

GORSE HILL STUDIOS CREATIVE COMMUNITY

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GORSE HILL STUDIOS CREATIVE COMMUNITY

Report of the trustees for the year ended 30th June 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th June 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Purpose

To provide young people with a place to belong, to express themselves through the Arts, and to find out who they are.

Vision

To be the flagship multi arts youth organisation within Greater Manchester; making an impact nationally through our pioneering work.

Mission

We support young people to build achievable aspirational pathways for their future, enabling them to overcome challenges and express themselves in a safe, inclusive, and creative space to reach their potential and help build a stronger community, and change their future.

Our Values

- COMPASSION
- COMMUNITY
- CREATIVITY
- CONSISTENCY
- CHALLENGE

Objectives and activities

The objectives of the charity are to promote and advance involvement, participation, and access to the arts for the public and especially for children, young people and their families in Greater Manchester and particularly Gorse Hill ward and neighbouring areas.

Key objectives;

- supporting young people's personal and social development
- using the Arts to develop leadership, aspirations and potential
- provide an accessible resource for young people to engage in creative arts
- help to reduce isolation and improve wellbeing

Gorse Hill Studios Creative Community continues to focus on providing services that meet the needs of the children, young people and their families, Youth Work methods and practises underpin all parts of the charity.

Youth Work targeted services for children and young people:

- creative opportunities and pathways
- access to education and learning
- formal learning in an informal setting
- providing nurturing and challenging support through youth work and mentoring
- building trusted relationships

GORSE HILL STUDIOS CREATIVE COMMUNITY

The core activities of GHSCC are to provide:

- youth campaigns and awareness projects
- projects which aim to alleviate current youth problems
- bespoke alternative creative education programmes
- mentoring opportunities, including developing young people as Advocates and peer leaders
- an opportunity to develop career aspirations and pathways, including providing a link to creative industries
- arts projects and activities, specialising in combining art forms
- a combination of youth work and health related initiatives including creative therapies as an alternative approach to young people accessing therapeutic support
- specialism in delivering support to young people with additional needs
- youth work services, maintaining young people's opportunities through participation
- a social action programme, taking a 'youth-led' approach
- affordable and desirable creative spaces, resources and support

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:

- providing a youth led creative environment with particular focus on young people who are excluded from education, marginalised and disadvantaged
- strengthening community cohesion, bringing diverse communities together to learn and grow new initiatives and build resilience
- providing alternative creative education programmes to support young people with a pathway into education, employment or make better life choices
- providing affordable desirable space, resources and support to emerging artists, local creative organisations, community groups and projects

At Gorse Hill Studios, we predominantly work with young people aged 8 to 18, extending support up to age 25 for those with additional needs. Many of the young people we serve face multiple disadvantages. Last year, we engaged with approximately 869 young people, of whom 32% were eligible for free school meals, 31% had special educational needs and disabilities. 37% came from ethnic minority communities, including those who speak English as a second language. Additionally, 34% had care experience (including care leavers), 13% of our 16-25 age group were not in education, employment, or training (NEET), 9% of our 8-16 age group were not attending mainstream education, and 10% identified as LGBTQ+.

In the last 12 months, 869 young people accessed 3148 sessions at GHS. A significant portion of our users—approximately 75%—come from low-income households. Many live in under-resourced communities, and around 85% of our 18-25-year-old members are care leavers beginning to live independently. The records demonstrate that in the last 12 months there was over 96% attendance rate by participants at GHS emphasising the success of the charity at engagement with some of the hardest to reach young people in the in the local area. Everyday outcomes are measured via our in-house monitoring system as well as regular surveys and case studies.

GORSE HILL STUDIOS CREATIVE COMMUNITY

We delivered over three thousand sessions

32% received arts awards or another accreditation.

25% of our care leavers completed youth work qualifications and 50% gained employment

92% of our young people say they have a trusted adult they can speak to

75% say they feel less isolated

65% say they have made new friends

69% say they feel positive about the future

96% say they have increased knowledge of criminal exploitation

Partnership Work

The Charity continues to develop partnerships, building on relationships with the existing partners and taking opportunities where appropriate to gain new partners. Specifically:

- Sport Works - delivered creative, fun activities in partnership with Sport Works, to young people with disabilities in the evenings and at weekends.
- Trafford Council – commissioned by Trafford Council to provide nurturing support and guidance to enable the voice of young people to be present and heard at a strategic level through the following forums: Trafford Youth Cabinet and the Care Leavers Forum.
- Virtual Heads from 4 Greater Manchester Boroughs, accepting new referrals for the ACE programme.
- LCEP – Local Cultural Education Partnership, part of the steering group that is establishing the much-needed Trafford LCEP, aimed at cultural organisations, education and artists co-creating a vision that will actively promote, embed access to cultural education for children and young people across Trafford.
- Holiday provision - established a brand of school holiday activities, Culture Club, as part of the national HAF tackling holiday hunger.
- New creative, local & national community partners such as Gorgeous Gorse Hill and Trafford Community Collective, Peoples Voice Media and Drywave.
- Education partners at all levels including Universities to offer work placements and research opportunities.
- Trafford Community Collective working towards becoming an active member of the collective.
- Through a partnership with Trafford Hong Kongers, we have accessed staff awareness training and funding, recruiting a Hong Kong BNO to support local families to access our services.
- Greater Manchester, Violence Reduction Unit, Community Led Approaches – local community partnership consultation focused on priorities for the Gorse Hill area
- Our Sale West commissioned to establish a local youth provision, responding to the needs of local children and young people and their families.
- Waterside Arts Centre and Lowry theatre, theatre making, Trafford Pride, Sale arts festival partnerships

A review of our achievements and performance

The Charity continues to take steps to build and develop our governance, with a recruitment drive for new board members. Our bespoke alternative education provision, STEP programmes and open access arts provision have given young people the opportunity to progress into education, employment and further education. By working together with our supporters, volunteers, partners

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and funders we have been able to achieve change for young people, making a real positive difference through our work. In particular:

- We are continually listening to the young people we serve and responding to changes driven by external factors – we did this by carrying out a consultation with all our STEP stakeholders.
- We have invested in an online monitoring and evaluation system, using our data and insight smarter focusing on our outcomes and how our work impacts on the young people we work with.
- Staff development and making Gorse Hill Studios a desirable organisation to work for, we have implemented an online training portal and carried out regular staff surveys.
- We have worked with a HR & Business consultant reviewing all our working practices, reviewed the purpose of the organisation and responded to staff surveys to improve our supervision provision and commissioned an external HR service.
- Co - Creation and delivery partner of new introduction to youth work course in collaboration with Trafford College.
- National Living wage employer.
- Robust infrastructure including in-house monitoring system and HR function.
- He Love s Me He Loves Me – applied theatre, challenging and raising awareness of exploitation and working-class struggles, developing new audiences

Financial review

The charity generated a net deficit of £71,937 (prior year deficit £16,415). Despite an increased deficit following some one-off costs and the general background of increases in the costs of living, the trustees were satisfied with the result and believe it continues to be a good foundation for the future. Management are working with the board of trustees and all stakeholders to make sure we are doing all we can to mitigate the current challenging circumstances through carefully managing salary increases, seeking additional funding opportunities and working with local and national support schemes.

Investment powers and policy

The trustees will be looking to invest a proportion of funds in an interest-bearing account, whilst retaining an appropriate level of cash to manage day to day activities.

Reserves policy and going concern

Total reserves at the year-end totalled £469,590.

The trustees have reviewed the reserves policy and determined that, due to the significant proportion of employee costs directly associated with restricted fund activities, there is no need to designate a significant proportion of unrestricted funds to cover employee costs associated with the closure of the business. Previously, in note 15 of the accounts, the Trustees had designated £130,000 of unrestricted reserves to cover three months' notice periods for all permanent staff. This sum has now been re-allocated to the General Reserve.

The balance held in unrestricted, undesignated, reserves at 30th June 2024 was £141,467 of which £136,932 are free reserves after allowing for funds tied up in tangible fixed assets.

After total losses in the last two years exceeding £88,000, and the financial risks highlighted in the Risk Management section below, the Trustees feel it prudent to retain a suitable sum in free reserves to

GORSE HILL STUDIOS CREATIVE COMMUNITY

provide some contingency should these external financial pressures impact on the business in the next two to three years. The Trustees also aim to maintain reserves in unrestricted funds at a level which covers at least three months of unrestricted charitable expenditure, which can vary from year to year, along with sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. Unrestricted charitable expenditure during the year was £5,662 (2023: £88,666).

The charity's main source of income is from grants and rental income.

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 the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

The following key risks have been identified:

- The Charity continues to liaise with Trafford Council to finalise the lease arrangements for the building in which it operates. This will undoubtedly result in a significant increase in annual premises costs, the extent of which has yet to be determined. Service Level Agreements for key services, i.e. Fire Safety, Heating Management and PAT testing are also to be negotiated with Trafford Council.
- Cost of living crisis - we are prioritising core funds to be able to offer competitive salaries. Also, some 3–5-year financial projections are being prepared to proactively understand and get ahead of any possible future challenges.
- Income is currently projected by using historic numbers of referrals to the STEP programme; fewer referrals could significantly reduce income. We have established contracts with other authorities. The charity needs to explore moving the Step programme forward with an application to become a registered alternative provision.
- Retention and recruitment of staff in a job seeker friendly employment market.
- Cyber-crime and increasing IT security challenges - we have ongoing specialist advice and systems updates.
- With day-to-day interaction with vulnerable children and young adults, safeguarding is a key area. Safeguarding is embedded in the recruitment process, Charity policies and procedures and overseen through reports into and regular review by the Board.

The trustees are aware of the importance of securing a fit for purpose lease arrangement with Trafford Council, along with securing cost-effective utilities providers. The Board are confident that the STEP projected income is fair and appropriate.

Plans for Future Periods

We are continuing to work towards achieving our Business Plan: 2021 - 25. Work has now started on revisiting the strategic plan in a view to produce revised or new objectives for the following 3-year plan.

Additionally, the strategic objectives can be seen to have seven key distinct stages:

- Continue to maintain a robust financial management system

GORSE HILL STUDIOS CREATIVE COMMUNITY

- Strengthen financial stability through diversifying income, including exploring new avenues of funding and social investment
- Continue developing and investing in a fundraising and funding strategy
- Team training needs and training plan agreed for all staff
- Funding and Fundraising strategy completed 65% of funding targets achieved
- Explore developing more links with corporate sponsors
- Take direction from the funding and business development working group

The focus is on income generation and securing core funding in order to widen the offer of the alternative creative education programme. We will have a focus on partnership and collaboration through facilitating networking events with alternative education providers, unlocking the potential to build a wider movement of change for young people who share our ambition for young people. We aim to produce hard evidence to detail how we bring about positive changes for young people with whom we work.

In response to the evolving cost-of-living crisis and local needs, GHS is actively working towards gaining full cost recovery in wider funding bids and developing the traded offer. The organization recognizes the necessity of balancing its commitment to providing essential services with the financial sustainability required to navigate the challenging economic landscape.

Structure, governance and management

Gorse Hill Studios Creative Community is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18 June 2015. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 17 March 2017.

Appointment of trustees

As set out in the Articles of Association; trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a minimum period of 3 years.

Trustee induction and training

Trustees are recruited for their knowledge and expertise. Potential Directors are approached informally about joining the Board of Directors. They are made aware of the obligations of company Directors and referred to the Business Plan on the responsibilities of company Directors. They are then invited to attend a meeting of Directors as observers and if the potential Trustee still wishes to be a Trustee of the company and the existing Directors are in agreement about their appointment, they are invited to become members of the Board of Directors.

Directors are encouraged to remain informed about their duties as Directors and will be circulated with Company communications on issues that pertain to the good governance of the Charity.

Organisation

The board of trustees administers the charity. The board normally meets 4 times per year. Senior managers are appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or any other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Note 2 to the financial statements discloses related party transactions.

GORSE HILL STUDIOS CREATIVE COMMUNITY**Reference and administrative information**

Charity Name: Gorse Hill Studios Creative Community

Charity Number: 1172118

Company Registration Number: 09646545

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Simone Finegan

Lee Morgan Treasurer

Jennifer Riding

Ruth Hannan Company Secretary (resigned December 2023)

Glynis Williams Chair

Lydia Anthony

Michelle Calame (resigned November 2024)

Thomas Cole (appointed November 2024)

Erica Douglas-Osborn (appointed November 2024)

David Lobban (appointed November 2024)

Michelle Odogu (appointed November 2024)

Senior managers

Caroline Gleaves

Registered Office

Gorse Hill Studios

Cavendish Road

Stretford

Manchester

M32 0PR

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Virgin Money

34 Princes Street

Stockport

SK1 1RE

GORSE HILL STUDIOS CREATIVE COMMUNITY

Royal Bank of Scotland
Drummond House (EE) Branch
Customer Service Centre
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Gorse Hill Studios Creative Community for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 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 Companies Act 2006. 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.

By order of the board of trustees

Glynis Williams

Chair

Date: 24th March 2025

Independent examiner's report to the trustees of Gorse Hill Studios Creative Community

I report on the accounts of the company for the year ended 30th June 2024, which are set out on pages 10 to 25.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's 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 in the statement 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 in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

AM King FCCA *A.M.King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 24th March 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 30 June 2024	Total Funds Year Ended 30 June 2023
	Notes	£	£	£	£
Income from:					
Donations and legacies	(3)	1,864	-	1,864	13,145
Charitable Activities	(4)	6,833	723,469	730,302	731,460
Other Trading Activities	(5)	34,599	-	34,599	33,863
Investment Income		1,312	-	1,312	539
Total		44,608	723,469	768,077	779,007
Expenditure on:					
Raising Funds	(6)	1,433	12,956	14,389	16,146
Charitable Activities	(6)	4,229	821,396	825,625	779,183
Other	(6)	-	-	-	93
Total		5,662	834,352	840,014	795,422
Net income/(expenditure)		38,946	(110,883)	(71,937)	(16,415)
Transfers between funds	(15)	(36,651)	36,651	-	-
Net movement in funds		2,295	(74,232)	(71,937)	(16,415)
Reconciliation of funds					
Total funds brought forward	(15)	139,172	402,355	541,527	557,942
Total funds carried forward	(15)	141,467	328,123	469,590	541,527

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

The notes on pages 13 to 25 form part of these accounts.

BALANCE SHEET AS AT 30 JUNE 2024

Company Registration Number: 09646545

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(10)	80,613	98,281
Total fixed assets		<u>80,613</u>	<u>98,281</u>
Current assets:			
Debtors	(11)	115,865	131,336
Cash at Bank & in Hand		320,416	370,662
Total current assets		<u>436,281</u>	<u>501,998</u>
Liabilities:			
Creditors: Amounts falling due within one year	(12)	28,778	30,121
Net current assets		<u>407,503</u>	<u>471,877</u>
Total assets less current liabilities		488,116	570,158
Creditors: Amounts falling due after more than one year	(14)	(18,526)	(28,631)
Total net assets		<u>469,590</u>	<u>541,527</u>
The funds of the charity:			
Restricted income funds	(15)	328,123	402,355
Unrestricted income funds	(15)	141,467	139,172
Total charity funds		<u>469,590</u>	<u>541,527</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 24th March 2025

Lee Morgan Treasurer

The notes on pages 13 to 25 form part of these accounts.

Statement of Cash Flows for the year ended 30 June 2024

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 30 June 2024	Year Ended 30 June 2023
Notes	£	£
Net movement in funds	(71,937)	(16,415)
Add back depreciation	21,890	21,211
Interest paid	3,168	3,168
Deduct investment income	(1,312)	(539)
(Increase)/Decrease in debtors	15,471	(51,023)
(Decrease)/Increase in creditors	(1,343)	(13,740)
Net cash (provided)/used in operating activities	<u>(34,063)</u>	<u>(57,338)</u>
Cash flows from investment activities:		
Purchase of fixed assets	(4,222)	(112,195)
Net cash provided by investing activities	<u>(4,222)</u>	<u>(112,195)</u>
Cash flows from financing activities:		
Repayment of loan	(10,105)	(9,264)
Interest received	1,312	539
Interest paid	(3,168)	(3,168)
Net cash used in financing activities	<u>(11,961)</u>	<u>(11,893)</u>
(Decrease)/increase in cash and cash equivalents during the year	(50,246)	(181,426)
Cash and cash equivalents brought forward	370,662	552,088
Cash and cash equivalents carried forward	<u>320,416</u>	<u>370,662</u>

Notes to the accounts for the year ended 30th June 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011., issued 1 January 2019.

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 39 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 15.

(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.

(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.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consist of advertising and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 30th June 2024

1. Accounting policies (continued)**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office and Music Equipment, Minibus, Furniture and Fixtures, Mobile Stage and Music Studio Refurbishment	Depreciated over periods between 3 and 10 years
-------------------------------------------------------------------------------------------------------------	----------------------------------------------------

(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 administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond administering the deductions and paying these to the pension provider.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

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).

Roberta Gleaves, the daughter of senior manager Caroline Gleaves, was paid £nil (2023: £1,117) for delivery of youth support work. Duncan Gleaves, the husband of senior manager Caroline Gleaves, was paid £710 (2023: £820) for repairs and maintenance work.

3. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Year Ended 30 June 2024	Year Ended 30 June 2024	Year Ended 30 June 2024	Year Ended 30 June 2023
	£	£	£	£
Donations	1,864	-	1,864	13,145
	<u>1,864</u>	<u>-</u>	<u>1,864</u>	<u>13,145</u>

Previous reporting period

	Unrestricted Funds	Restricted Funds	Total Funds
	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2023
	£	£	£
Donations	13,145	-	13,145
	<u>13,145</u>	<u>-</u>	<u>13,145</u>

Notes to the accounts for the year ended 30th June 2024

4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Year Ended 30 June 2024	Year Ended 30 June 2024	Year Ended 30 June 2024	Year Ended 30 June 2023
	£	£	£	£
Unrestricted grants:				
Friends of Stretford Public Hall	-	-	-	500
Autotrader	500	-	500	-
High Sheriffs Trust	4,000	-	4,000	-
Trafford Community Collective	500	-	500	-
NHS	1,471	-	1,471	-
Garfield Weston Foundation	-	-	-	30,000
Pilgrim Trust	362	-	362	-
Transport for Greater Manchester	-	-	-	5,000
Restricted grants:				
Adyen NV - Culture Club	-	-	-	1,917
Care Leavers Forum	-	7,746	7,746	-
Care Leavers Transition Group	-	-	-	13,773
Community Organisation	-	48,927	48,927	-
Community Reporters - Continue	-	-	-	1,625
Salford CVS - Achieve Asset Fund	-	14,960	14,960	-
Trafford Housing Trust - Music Studio	-	12,888	12,888	6,444
Trafford MBC - Music Studio	-	-	-	51,042
The National Foundation Youth Music - Music Studio	-	7,204	7,204	-
Salford CVS - Snap Back Sounds	-	-	-	14,960
Trafford Housing Trust - Culture Club	-	-	-	2,000
Trafford YOS - Culture Club	-	-	-	2,000
University of Leeds - Culture Club	-	-	-	926
STEP (Formerly ACE) **	-	337,708	337,708	319,132
Greater Sport	-	-	-	19,080
Greater Sport - GMYCA Moving	-	-	-	1,382
NAVSH Apprentice	-	-	-	4,958
RSMP	-	-	-	10,000
Sub-total c/fwd.	6,833	429,433	436,266	484,739

Notes to the accounts for the year ended 30th June 2024

4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Year Ended 30 June 2024	Year Ended 30 June 2024	Year Ended 30 June 2024	Year Ended 30 June 2023
	£	£	£	£
Sub-total b/fwd.	6,833	429,433	436,266	484,739
Trafford Sports Relationship - Culture Club	-	6,375	6,375	62,174
Trafford MBC Care Leavers	-	-	-	16,312
Care Leavers Interview Support	-	-	-	1,200
Gorgeous Gorse Hill - Culture Club	-	-	-	141
Trafford MBC - Community Link Worker	-	-	-	12,499
Trafford MBC - Culture Club	-	32,835	32,835	1,300
Pilgrim Trust	-	30,000	30,000	-
Sport Works Limited - Challenge	-	16,768	16,768	12,896
Sport Works Limited - Short Breaks Saturdays	-	49,776	49,776	34,012
Sport Works Limited - Sale West	-	-	-	1,018
Trafford Care Leavers Peer Mentors	-	26,228	26,228	47,508
Trafford MBC - Good Vibes Only	-	-	-	500
Trafford MBC - Hate Crime	-	4,869	4,869	-
Freedom Personal Safety - Good Vibes Only	-	-	-	300
GMCA/WEA	-	29,664	29,664	-
GMCVO - Cost of Living	-	23,800	23,800	-
Greater Manchester Police - Good Vibes Only	-	-	-	9,838
Greater Sport - Right to Streets	-	15,700	15,700	15,700
Trafford MBC - Youth Cabinet	-	22,630	22,630	16,085
House of Commons - Youth Cabinet	-	200	200	-
Trafford MBC - Youth Connect Parent Group	-	-	-	1,900
Calm Connections - Culture Club	-	-	-	210
Curious Minds - Culture Club	-	13,000	13,000	-
Culture Club	-	-	-	6,487
Trafford Community Collective - Culture Club	-	3,000	3,000	-
Safe Strong Communities	-	3,750	3,750	-
Trafford Community Collective - Rights to Streets	-	200	200	-
GM Moving - Rights to Streets	-	240	240	-
Trafford Cultural Education Partnership Network	-	-	-	3,000
Music Mentoring	-	-	-	1,125
Foundation 92 - Music Mentoring	-	150	150	-
Wates Family Enterprise Trust	-	5,000	5,000	-
Sale West	-	7,900	7,900	-
Short Film Project	-	1,951	1,951	-
St John Vianney School	-	-	-	1,958
Trafford Youth Cabinet	-	-	-	558
Total income	6,833	723,469	730,302	731,460

** STEP (Formerly ACE) stands for Alternative Creative Education and comprises funding from Altrincham College of Arts, Ashton on Mersey School, Brentwood High School, Cambrian Group, Dixons Brooklands Academy, Flixton Girls School, Manchester Academy, Manchester City Council, Marple Hall School, Oakwood Academy, Oasis Academy, Sale High School, Salford Monitoring, St Anthony's School, The Parks, Trafford MBC, Virtual School Rochdale, Wellington School and Wirral Council.

Notes to the accounts for the year ended 30th June 2024

4. Income from charitable activities

Previous reporting period

	Unrestricted Funds	Restricted Funds	Total Funds
	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2023
	£	£	£
Unrestricted grants:			
Friends of Stretford Public Hall	500	-	500
Garfield Weston Foundation	30,000	-	30,000
Transport for Greater Manchester	5,000	-	5,000
Restricted grants:			
Adyen NV - Culture Club	-	1,917	1,917
Care Leavers Transition Group	-	13,773	13,773
Community Reporters - Continue	-	1,625	1,625
Trafford Housing Trust - Music Studio	-	6,444	6,444
Trafford MBC - Music Studio	-	51,042	51,042
Salford CVS - Snap Back Sounds	-	14,960	14,960
Trafford Housing Trust - Culture Club	-	2,000	2,000
Trafford YOS - Culture Club	-	2,000	2,000
University of Leeds - Culture Club	-	926	926
ACE **	-	319,132	319,132
Greater Sport	-	19,080	19,080
Greater Sport - GMYCA Moving	-	1,382	1,382
NAVSH Apprentice	-	4,958	4,958
RSMP	-	10,000	10,000
Trafford Sports Relationship - Culture Club	-	62,174	62,174
Trafford MBC Care Leavers	-	16,312	16,312
Care Leavers Interview Support	-	1,200	1,200
Gorgeous Gorse Hill - Culture Club	-	141	141
Trafford MBC - Community Link Worker	-	12,499	12,499
Trafford MBC - Culture Club	-	1,300	1,300
Sport Works Limited - Challenge (formerly LDD Davyhulme)	-	12,896	12,896
Sport Works Limited - Short Breaks Saturdays	-	34,012	34,012
Sport Works Limited - Sale West	-	1,018	1,018
Trafford Care Leavers Peer Mentors	-	47,508	47,508
Trafford MBC - Good Vibes Only	-	500	500
Freedom Personal Safety - Good Vibes Only	-	300	300
Greater Manchester Police - Good Vibes Only	-	9,838	9,838
Greater Sport - Right to Streets	-	15,700	15,700
Trafford MBC - Youth Cabinet	-	16,085	16,085
Trafford MBC - Youth Connect Parent Group	-	1,900	1,900
Calm Connections - Culture Club	-	210	210
Culture Club	-	6,487	6,487
Trafford Cultural Education Partnership Network	-	3,000	3,000
Music Mentoring	-	1,125	1,125
St John Vianney School	-	1,958	1,958
Trafford Youth Cabinet	-	558	558
	<u>35,500</u>	<u>695,960</u>	<u>731,460</u>

Notes to the accounts for the year ended 30th June 2024

5. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Year Ended 30 June 2024	Year Ended 30 June 2024	Year Ended 30 June 2024	Year Ended 30 June 2023
	£	£	£	£
Project Income	4,938	-	4,938	4,198
Fundraising Events	392	-	392	-
Rental income	29,269	-	29,269	29,665
	<u>34,599</u>	<u>-</u>	<u>34,599</u>	<u>33,863</u>

Previous reporting period

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2023
	£	£	£	£
Project Income	4,198	-	4,198	-
Rental income	29,665	-	29,665	-
	<u>33,863</u>	<u>-</u>	<u>33,863</u>	<u>-</u>

6. Expenditure

	Notes	Projects	Year Ended 30 June 2024	Year Ended 30 June 2023
		£	£	£
Costs of raising funds:				
Events Costs		14,025	14,025	15,997
Advertising and marketing		364	364	149
		<u>14,389</u>	<u>14,389</u>	<u>16,146</u>
Expenditure on charitable activities:				
Employment Costs	(8)	486,167	486,167	491,415
Training		7,126	7,126	18,032
Room Hire		1,943	1,943	1,607
Freelance Costs		193,867	193,867	150,843
DBS Fees		1,249	1,249	1,002
Licences		756	756	-
Travel Expenses		9,164	9,164	20,227
Minor Equipment		1,416	1,416	149
Resources		28,239	28,239	24,724
Bad Debts		7,980	7,980	-
Repairs and Maintenance		1,305	1,305	3,092
Refreshments		2,082	2,082	3,105
Supervision		2,046	2,046	1,550
Subscriptions		1,917	1,917	2,856
IT Maintenance and software		11,189	11,189	9,099
Cleaning		2,528	2,528	8,593
Telephone		6,116	6,116	3,107
Bank Charges		84	84	18
Loan Interest		3,168	3,168	3,168
Insurance		2,176	2,176	1,092
Governance and Support Costs	(7)	32,497	32,497	12,253
Post, Printing & Stationery		720	720	2,040
Depreciation		21,890	21,890	21,211
		<u>825,625</u>	<u>825,625</u>	<u>779,183</u>
Other expenditure:				
Sundry Expenses		-	-	93
		<u>-</u>	<u>-</u>	<u>93</u>
		<u>840,014</u>	<u>840,014</u>	<u>795,422</u>

Notes to the accounts for the year ended 30th June 2024

6. Expenditure

	Year Ended 30 June 2024	Year Ended 30 June 2023
	£	£
Restricted expenditure	834,352	706,756
Unrestricted expenditure	5,662	88,666
	<u>840,014</u>	<u>795,422</u>

7. 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	Total 2024	
	£	£	£	
Independent Examination Fees	-	1,502	1,502	type of expenditure
Professional Fees	27,815	-	27,815	type of expenditure
Payroll Bureau Fees	3,180	-	3,180	type of expenditure
	<u>30,995</u>	<u>1,502</u>	<u>32,497</u>	

Previous reporting period

	General Support	Governance	Total 2023	
	£	£	£	
Independent Examination Fees	-	1,970	1,970	type of expenditure
Professional Fees	8,509	-	8,509	type of expenditure
Payroll Bureau Fees	1,774	-	1,774	type of expenditure
	<u>10,283</u>	<u>1,970</u>	<u>12,253</u>	

8. Analysis of employment costs

	Year Ended 30 June 2024	Year Ended 30 June 2023
	£	£
Wages and Salaries	444,037	448,903
Pensions	9,108	8,692
Social Security Costs	33,022	33,820
	<u>486,167</u>	<u>491,415</u>
Allocated as follows:		
Charitable Activities	486,167	491,415
Support Costs	-	-
	<u>486,167</u>	<u>491,415</u>

The average number of employees during the year was 30 (previous period: 32).

The charity considers its key management personnel comprises the trustees and Senior Managers. The total employment benefits of the key management personnel were £46,601 (previous period: £34,751).

No employee has benefits in excess of £60,000 (previous period: none).

9. Independent Examiner Fees

	Year Ended 30 June 2024	Year Ended 30 June 2023
	£	£
Independent examination fees	1,502	1,970
	<u>1,502</u>	<u>1,970</u>

Notes to the accounts for the year ended 30th June 2024

10. Tangible Fixed Assets

	Office and Music Equipment, Minibus, Mobile Stage & Music Studio	Total
Cost	£	£
At 1 July 2023	129,201	129,201
Additions	4,222	4,222
At 30 June 2024	<u>133,423</u>	<u>133,423</u>
Depreciation		
At 1 July 2023	30,920	30,920
Charge for Year	21,890	21,890
At 30 June 2024	<u>52,810</u>	<u>52,810</u>
NET BOOK VALUE		
At 30 June 2024	<u>80,613</u>	<u>80,613</u>
At 30 June 2023	<u>98,281</u>	<u>98,281</u>

11. Analysis of debtors

	2024	2023
	£	£
Debtors	112,370	127,375
Prepayments	3,495	3,961
	<u>115,865</u>	<u>131,336</u>

Debtors and prepayments related to restricted funds £100,888 (2023: £127,192) and unrestricted funds £14,977 (2023: £4,144).

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Access to Growth Loan	10,105	10,105
Creditors	1,753	1,901
Other creditors and accruals	9,023	1,200
Deferred income	-	7,861
Taxation and social security costs	7,897	9,054
	<u>28,778</u>	<u>30,121</u>

13. Deferred income

	£
Deferred income comprises funding received in advance.	
Balance as at 1 July 2023	7,861
Amount released to income earned from charitable activities	(7,861)
Amount deferred in year	-
Balance at 30 June 2024	<u>-</u>

14. Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Access to Growth Loan	18,526	28,631
	<u>18,526</u>	<u>28,631</u>

The Access to Growth Loan is repayable as follows:

Within one to two years	10,105	10,105
Within two to five years	18,526	28,631
	<u>28,631</u>	<u>38,736</u>

Notes to the accounts for the year ended 30th June 2024

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 July 2023	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2024
	£	£	£	£	£
General Fund	9,172	44,608	(5,662)	93,349	141,467
Designated Funds	130,000	-	-	(130,000)	-
	<u>139,172</u>	<u>44,608</u>	<u>(5,662)</u>	<u>(36,651)</u>	<u>141,467</u>

Previous reporting period

	Balance at 1 July 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2023
General Fund	15,493	83,047	(88,666)	(702)	9,172
Designated Funds	130,000	-	-	-	130,000
	<u>145,493</u>	<u>83,047</u>	<u>(88,666)</u>	<u>(702)</u>	<u>139,172</u>

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"
Designated Funds	For future redundancy and closure costs

Notes to the accounts for the year ended 30th June 2024

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 July 2023	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2024
	£	£	£	£	£
National Foundation Recharge Fund - Music Studio	13,400	7,204	(20,604)	-	-
Care Leavers Forum	-	7,746	(10,081)	2,335	-
Community Organisation	-	48,927	(48,511)	-	416
Salford CVS - Achieve Asset Fund	-	14,960	(11,132)	-	3,828
Trafford Housing Trust - Music Studio	36,838	12,888	(49,726)	32,248	32,248
Trafford MBC - Music Studio	51,306	-	(8,703)	-	42,603
Salford CVS - Snap Back Sounds	14,960	-	(14,960)	-	-
STEP (Formerly ACE) **	230,769	337,708	(341,332)	-	227,145
Greater Sport	8,760	-	(8,760)	-	-
RSMP	10,000	-	(10,000)	-	-
Trafford Sports Relationship - Culture Club	(560)	6,375	(6,375)	560	-
Manchester Airport	400	-	(400)	-	-
Trafford MBC Care Leavers	(165)	-	-	165	-
Care Leavers Interview Support	960	-	(420)	-	540
Trafford MBC - Culture Club	-	32,835	(32,425)	210	620
Pilgrim Trust	-	30,000	(18,475)	-	11,525
Sport Works Limited - Challenge	88	16,768	(16,946)	229	139
Sport Works Limited - Short Breaks Saturdays	1,531	49,776	(51,307)	-	-
Trafford Care Leavers Peer Mentors	8,634	26,228	(34,862)	-	-
Trafford MBC - Hate Crime	340	4,869	(5,379)	-	(170)
GMCA/WEA	-	29,664	(29,470)	-	194
GMCVO - Cost of Living	-	23,800	(23,800)	-	-
Greater Manchester Police - Good Vibes Only	3,694	-	(3,694)	-	-
Greater Sport - Right to Streets	14,603	15,700	(30,303)	-	-
Trafford MBC - Youth Cabinet	697	22,630	(23,327)	-	-
House of Commons - Youth Cabinet	-	200	(200)	-	-
Trafford MBC - Youth Connect Parent Group	1,900	-	(1,900)	-	-
Curious Minds - Culture Club	-	13,000	(13,000)	-	-
Culture Club	740	-	(740)	-	-
Trafford Community Collective - Culture Club	-	3,000	(3,000)	-	-
Safe Strong Communities	-	3,750	(3,750)	-	-
Trafford Community Collective - Rights to Streets	-	200	(200)	-	-
GM Moving - Rights to Streets	-	240	(240)	-	-
Foundation 92 - Music Mentoring	-	150	(150)	-	-
Wates Family Enterprise Trust	-	5,000	-	-	5,000
Sale West	-	7,900	(4,520)	-	3,380
Short Film Project	-	1,951	(1,951)	-	-
Trafford Cultural Education Partnership Network	3,000	-	(3,000)	-	-
Music Mentoring	460	-	(709)	904	655
	<u>402,355</u>	<u>723,469</u>	<u>(834,352)</u>	<u>36,651</u>	<u>328,123</u>

£74,851 of the Music Studio Refurbishment grants represents future depreciation.

Notes to the accounts for the year ended 30th June 2024

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 July 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2023
Music Studio Refurbishment Grants:					
Access to Growth - Music Studio	12,000	-	(12,000)	-	-
National Foundation Recharge Fund - Music Studio	38,898	-	(25,498)	-	13,400
Trafford Housing Trust - Music Studio	30,394	6,444	-	-	36,838
Trafford MBC - Music Studio	-	51,042	-	264	51,306
Other Restricted Grants:					
Adyen NV - Culture Club	-	1,917	(1,917)	-	-
Care Leavers Transition Group	7,632	13,773	(21,405)	-	-
Community Reporters - Continue	2,125	1,625	(3,750)	-	-
Salford CVS - Snap Back Sounds	-	14,960	-	-	14,960
Trafford Housing Trust - Culture Club	-	2,000	(2,000)	-	-
Trafford YOS - Culture Club	-	2,000	(2,000)	-	-
University of Leeds - Culture Club	-	926	(926)	-	-
ACE **	262,211	319,132	(350,574)	-	230,769
Greater Sport	5,703	19,080	(16,023)	-	8,760
Greater Sport - GMYCA Moving	-	1,382	(1,382)	-	-
Lostock School - Music Mentoring	638	-	(638)	-	-
NAVSH Apprentice	2,441	4,958	(7,399)	-	-
RSMP	4,832	10,000	(4,832)	-	10,000
Trafford Creative Mentorship - Music Mentoring	4,900	-	(4,900)	-	-
Trafford Sports Relationship - Culture Club	2,856	62,174	(65,590)	-	(560)
Manchester Airport	800	-	(400)	-	400
Trafford MBC Care Leavers	2,333	16,312	(18,900)	90	(165)
Care Leavers Interview Support	-	1,200	(240)	-	960
Gorgeous Gorse Hill - Culture Club	-	141	(141)	-	-
Trafford MBC - Community Link Worker	8,074	12,499	(20,573)	-	-
Trafford MBC - Culture Club	-	1,300	(1,300)	-	-
Trafford MBC - Digital Grant	4,527	-	(4,527)	-	-
Sport Works Limited - Challenge (formerly	6,853	12,896	(19,661)	-	88
Sport Works Limited - Short Breaks Saturdays	4,041	34,012	(36,522)	-	1,531
Sport Works Limited - Sale West	309	1,018	(1,327)	-	-
Trafford Care Leavers Peer Mentors	520	47,508	(39,394)	-	8,634
Trafford MBC - Good Vibes Only	4,033	500	(4,533)	-	-
Freedom Personal Safety - Good Vibes Only	-	300	(300)	-	-
Greater Manchester Police - Good Vibes Only	-	9,838	(6,144)	-	3,694
Greater Sport - Right to Streets	-	15,700	(1,097)	-	14,603
Trafford MBC - Hate Crime	5,000	-	(4,660)	-	340
Trafford MBC - Youth Cabinet	-	16,085	(15,736)	348	697
Trafford MBC - Youth Connect Parent Group	-	1,900	-	-	1,900
Calm Connections - Culture Club	-	210	(210)	-	-
Culture Club	-	6,487	(5,747)	-	740
Trafford Cultural Education Partnership Network	-	3,000	-	-	3,000
Music Mentoring	-	1,125	(665)	-	460
St John Vianney School	(505)	1,958	(1,453)	-	-
Trafford Youth Cabinet	1,834	558	(2,392)	-	-
	412,449	695,960	(706,756)	702	402,355

Notes to the accounts for the year ended 30th June 2024

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
National Foundation Recharge Fund - Music Studio	Music Studio refurbishment funding
Care Leavers Forum	Youth Voice Trafford commission
Community Organisation	Youth work activities
Salford CVS - Achieve Asset Fund	Snap back sounds music project
Trafford Housing Trust - Music Studio	Music Studio refurbishment funding
Trafford MBC - Music Studio	Music Studio refurbishment funding
Salford CVS - Snap Back Sounds	for adult recovery through music project
STEP (Formerly ACE) **	Delivery of Alternative Creative Education programmes to young people
Greater Sport	Sports leadership
RSMP	Hong Kong British nationals (OS) integration project
Trafford Sports Relationship - Culture Club	for the Culture Club
Manchester Airport	Covid 19 response supporting outdoor and gardening activities. The balance on this fund represents future depreciation
Trafford MBC Care Leavers	Care Leavers Forum film project
Care Leavers Interview Support	for interview support
Trafford MBC - Culture Club	for the Culture Club
Pilgrim Trust	Youth work and creative therapies
Sport Works Limited - Challenge	Commissioned funding to deliver activity sessions for young people with disabilities and learning difficulties
Sport Works Limited - Short Breaks Saturdays	A Trafford Council commissioned SEN(D) respite provision (Saturdays and school holidays) for children under 11 years
Trafford Care Leavers Peer Mentors	You Can mentoring project
Trafford MBC - Hate Crime	Youth Voice project
GMCA/WEA	Learning and education programme
GMCVO - Cost of Living	Core activities
Greater Manchester Police - Good Vibes Only	Generic youth provision
Greater Sport - Right to Streets	for Party in the Park, local community celebration event
Trafford MBC - Youth Cabinet	Youth Voice, social action - young people and politics
House of Commons - Youth Cabinet	Youth Voice, social action - young people and politics
Trafford MBC - Youth Connect Parent Group	creative parenting support programme - short courses
Curious Minds - Culture Club	for the Culture Club
Culture Club	for the Culture Club
Trafford Community Collective - Culture Club	for the Culture Club
Safe Strong Communities	Good Vibes Only youth club
Trafford Community Collective - Rights to Streets	Community celebration event
GM Moving - Rights to Streets	youth work activities
Foundation 92 - Music Mentoring	Music studios sessions
Wates Family Enterprise Trust	Pride Festival project
Sale West	Youth Club consultation and delivery
Short Film Project	for a short film project
Trafford Cultural Education Partnership Network	for seed funding
Music Mentoring	Music mentoring

Notes to the accounts for the year ended 30th June 2024

16. Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024
	£	£	£	£
Tangible fixed assets	4,535	-	76,078	80,613
Cash at bank and in hand	159,609	-	160,807	320,416
Other net current assets/(liabilities)	(22,677)	-	91,238	68,561
Total	141,467	-	328,123	469,590

Previous reporting period

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023
	£	£	£	£
Tangible fixed assets	5,030	-	93,251	98,281
Cash at bank and in hand	55,518	130,000	185,144	370,662
Other net current assets/(liabilities)	(51,376)	-	123,960	72,584
Total	9,172	130,000	402,355	541,527

17. 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.

GORSE HILL STUDIOS CREATIVE COMMUNITY

England & Wales - Charity number 1172118

Accounts

GORSE HILL STUDIOS CREATIVE COMMUNITY

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE 2023**

Registered Charity No. 1172118
Company Registration No. 09646545

GORSE HILL STUDIOS CREATIVE COMMUNITY

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GORSE HILL STUDIOS CREATIVE COMMUNITY

Report of the trustees for the year ended 30th June 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th June 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The objectives of the charity are to promote and advance involvement, participation, and access to the arts for the public and especially for children, young people and their families in Greater Manchester and particularly Gorse Hill ward and neighbouring areas.

Purpose

To provide young people with a place to belong, to express themselves through the Arts, and to find out who they are.

Vision

To be the flagship multi arts youth organisation within Greater Manchester; making an impact nationally through our pioneering work

Mission

We support young people to build achievable aspirational pathways for their future, enabling them to overcome challenges and express themselves in a safe, inclusive, and creative space to reach their potential and help build a stronger community, and change their future.

Our Values

COMPASSION	COMMUNITY	CREATIVITY	CONSISTENCY
<ul style="list-style-type: none"> We take time to listen to really understand each other and every young person. We are always empathic and show we care. We support young people at their pace demonstrating our belief in them for as long as it takes. We are kind and look after our own and others wellbeing. 	<ul style="list-style-type: none"> We care about the communities we are part of. We provide a safe place and space for young people at the heart of our community. We celebrate uniqueness. 	<ul style="list-style-type: none"> We collaborate across all the arts. We are constantly innovating and learning. We believe creativity can help people be happy and be the best version of themselves. We support young people to use their voice. 	<ul style="list-style-type: none"> We provide a reassuring presence and support through our services and opportunities. We are fair and equitable in our decision making. We are a consistent presence in the lives of the young people we support. We take accountability for our actions and the decisions we make.

GORSE HILL STUDIOS CREATIVE COMMUNITY

Gorse Hill Studios Creative Community continues to focus on providing services that meet the needs of the children, young people and their families, Youth Work methods and practises underpin all parts of the charity

Youth Work targeted services for children and young people:

- creative opportunities and pathways
- access to education and learning
- formal learning in an informal setting
- providing nurturing and challenging support through youth work and mentoring
- building trusted relationships

The core activities of GHSCC are to provide:

- youth campaigns and awareness projects
- projects which aim to alleviate current youth problems
- bespoke alternative creative education programmes
- mentoring opportunities, including developing young people as Advocates and peer leaders
- an opportunity to develop career aspirations and pathways, including providing a link to creative industries
- arts projects and activities, specialising in combining art forms
- a combination of youth work and creative therapies as an alternative approach to young people accessing therapeutic support
- specialism in delivering support to young people with additional needs
- youth work services, maintaining young people's opportunities through participation
- a social action programme, taking a 'youth-led' approach
- affordable and desirable creative spaces, resources and support

We continuously work towards delivering the following key objectives:

- supporting young people's personal and social development
- using the Arts to develop leadership, aspirations and potential
- provide an accessible resource for young people to engage in creative arts
- help to reduce isolation and improve wellbeing

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:

- providing a youth led creative environment with particular focus on young people who are excluded from education, marginalised and disadvantaged
- strengthening community cohesion, bringing diverse communities together to learn and grow new initiatives and build resilience
- providing alternative creative education programmes to support young people with a pathway into education, employment or make better life choices
- providing affordable desirable space, resources and support to emerging artist, local creative organisations, community groups and projects

GORSE HILL STUDIOS CREATIVE COMMUNITY

Impact

We work with over 200 young people every week; reaching 854 young people in total over the year, many of our members are facing multiple barriers, and challenges such as deprivation, disabilities, poor mental health, care experienced and struggling with learning and education – through the continually monitoring and evaluating our services we are able to use our data to highlight the demographics of our members

SEND 31%

LGBTQ 10%

Care experienced 34%

Free school meals 32%

NEET 13%

Not attending mainstream education

English as a second language 12%

The services and projects we deliver we use the data we collect to inform the impact we are striving to achieve

We delivered 3467 sessions

32% received arts awards or another accreditation.

25% of our care leavers completed youth work qualifications and 50% gained employment

92% of our young people say they have a trusted adult they can speak to

75% say they feel less isolated

65% say they have made new friends

69% say they feel positive about the future

96% say they have increased knowledge of criminal exploitation

Partnership Work

The Charity continues to develop partnerships, building on relationships with the existing partners and taking opportunities where appropriate to gain new partners. Specifically:

- Sport Works - delivered creative, fun activities in partnership with Sport Works, to young people with disabilities in the evenings and at weekends.
- Trafford Council – commissioned by Trafford Council to provide nurturing support and guidance to enable the voice of young people to be present and heard at a strategic level through the following forums: Trafford Youth Cabinet and the Care Leavers Forum.
- Schools with termly programmes, that include social and emotional development through the arts and creative learning projects.
- Advocacy - Trafford's Participation Officer who advocates for young people in care, supporting the Children in Care Council in our mission to be a Looked after children and young people friendly organisation.
- Virtual Heads from 4 Greater Manchester Boroughs, accepting new referrals for the ACE programme.
- LCEP – Local Cultural Education Partnership, part of the steering group that is establishing the much-needed Trafford LCEP, aimed at cultural organisations, education and artists co-creating a vision that will actively promote, embed access to cultural education for children and young people across Trafford.

GORSE HILL STUDIOS CREATIVE COMMUNITY

- Community Reporting – representing young people from Greater Manchester in a European research project; how covid-19 has impacted young people’s lives – what policies need to change.
- Music Studio refurbishment development, development of the studio facilities, making it more accessible.
- Holiday provision, established a brand of school holiday activities, Culture Club, as part of the national HAF tackling holiday hunger.
- New creative, local & national community partners such as Gorgeous Gorse Hill and Trafford Community Collective, Peoples Voice Media and Drywave.
- Education partners at all levels including Universities to offer work placements and research opportunities.
- Greater Sports and the Right to the Streets partnership established a need for local engagement.
- Trafford Community Collective working towards becoming an active member of the collective.
- Through a partnership with Trafford Hong Kongers, we have accessed staff awareness training and funding, recruiting a Hong Kong BNO to support local families to access our services.

A review of our achievements and performance

The Charity continues to take steps to build and develop our governance, with a recruitment drive for new board members. Our bespoke alternative education provision, STEP programmes and open access arts provision have given young people the opportunity to progress into education, employment and further education. By working together with our supporters, volunteers, partners and funders we have been able to achieve change for young people, making a real positive difference through our work. In particular:

- We are continually listening to the young people we serve and responding to changes driven by external factors – we did this by carrying out a consultation with all our STEP stakeholders.
- We have invested in an online monitoring and evaluation system, using our data and insight smarter focusing on our outcomes and how are work impacts on the young people we work with.
- Staff development and making Gorse Hill Studios a desirable organisation to work for, we have implemented an online training portal and carried out regular staff surveys.
- We have worked with a HR & Business consultant reviewing all our working practices, reviewed the purpose of the organisation and responded to staff surveys to improve our supervision provision and commissioned an external HR service.
- Kids Count Special Awards House of Commons Westminster – Highly Commended – Community Group Award Category 2022.
- Co - Creation and delivery partner of new introduction to youth work course in collaboration with Trafford College.
- Installation of state-of-the-art digital hub and music studio.
- Establishment of a strong effective Youth Board.
- Living wage employer.
- Robust infrastructure including in-house monitoring system and HR function.
- 32 youth projects including 4 targeted projects for young people with Special Educational Needs and Disabilities (SEND).

GORSE HILL STUDIOS CREATIVE COMMUNITY

Financial review

The charity generated a net deficit of £16,415 (prior year surplus £132,250). The trustees were satisfied with this result and believe it to be a good foundation for the future. Year on year comparison of trading performance is difficult due to the impact of Covid in the prior year, which affected the level of activities possible, and the corresponding income generated, and expenditure incurred.

The cost of living crisis affects all aspects of the charity and continues to do so; we are working with the board of trustees and all our stakeholders to make sure we are doing all we can to mitigate circumstances through salary increases, funding opportunities and working with local and national support schemes.

Investment powers and policy

The trustees will be looking to invest a proportion of funds in an interest-bearing account, whilst retaining an appropriate level of cash to manage day to day activities.

Reserves policy and going concern

The balance held in unrestricted, undesignated, reserves at 30th June 2023 was £9,172 of which £4,142 are free reserves after allowing for funds tied up in tangible fixed assets. Total unrestricted reserves, including designated funds, were £139,172.

The trustees aim to maintain reserves in unrestricted funds at a level which closely equates to approximately three 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 costs are covered.

The Charity's main source of income is grants and rental income.

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 the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

The following key risks have been identified:

- The Charity continues to liaise with Trafford Council to finalise the lease arrangements for the building and as yet, costs have not been agreed.
- Service Level Agreements for key services, i.e. Fire Safety, Heating Management and PAT testing are to be negotiated with Trafford Council.
- Cost of living crisis - we prioritising core funds to be able to offer competitive salaries.
- Premises costs will increase year on year, especially utility costs, we are exploring retro fit systems.
- Income is currently projected by using historic numbers of referrals to the STEP programme, fewer referrals could significantly reduce income. We have established contracts with other authorities.
- The Charity needs to continue to work towards establishing an independent reputation outside of Trafford Council.
- Retention and recruitment of staff in a job seeker friendly employment market.

GORSE HILL STUDIOS CREATIVE COMMUNITY

- Cyber-crime and increasing IT security challenges, we have ongoing specialist advice and systems updates.
- The charity needs to explore moving the Step programme forward with an application to become a registered alternative provision

The trustees are aware of the importance of securing a fit for purpose lease arrangement with Trafford Council, along with securing cost-effective utilities providers. The Board are confident that the STEP projected income is fair and appropriate.

Plans for Future Periods

We are continuing to work towards achieving our Business Plan: 2021 - 24. Work has now started on revisiting the strategic plan in a view to produce revised or new objectives for the following 3-year plan.

The focus is on income generation and securing core funding in order to widen the offer of the alternative creative education programme. We will have a focus on partnership and collaboration through facilitating networking events with alternative education providers, unlocking the potential to build a wider movement of change for young people who share our ambition for young people. We aim to produce hard evidence to detail how we bring about positive changes for young people with whom we work.

Structure, governance and management

Gorse Hill Studios Creative Community is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18 June 2015. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 17 March 2017.

Appointment of trustees

As set out in the Articles of Association; trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a minimum period of 3 years.

Trustee induction and training

Trustees are recruited for their knowledge and expertise. Potential Directors are approached informally about joining the Board of Directors. They are made aware of the obligations of company Directors and referred to the Business Plan on the responsibilities of company Directors. They are then invited to attend a meeting of Directors as observers and if the potential Trustee still wishes to be a Trustee of the company and the existing Directors are in agreement about their appointment, they are invited to become members of the Board of Directors.

Directors are encouraged to remain informed about their duties as Directors and will be circulated with Company communications on issues that pertain to the good governance of the Charity.

Organisation

The board of trustees administers the charity. The board normally meets 4 times per year. Senior managers are appointed by the trustees to manage the day-to-day operations of the charity.

GORSE HILL STUDIOS CREATIVE COMMUNITY

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Note 2 to the financial statements discloses related party transactions.

Reference and administrative information

Charity Name: Gorse Hill Studios Creative Community

Charity Number: 1172118

Company Registration Number: 09646545

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Simone Finegan

Lee Morgan Treasurer

Jennifer Riding Chair

Kate Williams (resigned January 2023)

Ruth Hannan Company Secretary (resigned November 2023)

Glynis Williams

Lydia Anthony (appointed September 2022)

Michelle Calame (appointed September 2022)

Senior managers

Caroline Gleaves

Registered Office

Gorse Hill Studios

Cavendish Road

Stretford

Manchester

M32 0PR

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

GORSE HILL STUDIOS CREATIVE COMMUNITY**Bankers**

Virgin Money
34 Princes Street
Stockport
SK1 1RE

Royal Bank of Scotland
Drummond House (EE) Branch
Customer Service Centre
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Trustees' responsibilities in relation to the financial statements

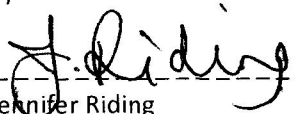
The charity trustees (who are also the directors of Gorse Hill Studios Creative Community for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 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 Companies Act 2006. 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.

By order of the board of trustees



Jennifer Riding
Chair

Date: 6th March 2024

Independent examiner's report to the trustees of Gorse Hill Studios Creative Community

I report on the accounts of the company for the year ended 30th June 2023, which are set out on pages 10 to 25.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's 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 in the statement 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 in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 6th March 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 30 June 2023 £	Total Funds Year Ended 30 June 2022 £
Income from:					
Donations and legacies	(3)	13,145	-	13,145	3,996
Charitable Activities	(4)	35,500	695,960	731,460	818,710
Other Trading Activities	(5)	33,863	-	33,863	31,493
Investment Income		539	-	539	62
Total		83,047	695,960	779,007	854,261
Expenditure on:					
Raising Funds	(6)	1,754	14,392	16,146	17,068
Charitable Activities	(6)	86,819	692,364	779,183	704,227
Other	(6)	93	-	93	416
Total		88,666	706,756	795,422	721,711
Net income/(expenditure)		(5,619)	(10,796)	(16,415)	132,550
Transfers between funds	(15)	(702)	702	-	-
Net movement in funds		(6,321)	(10,094)	(16,415)	132,550
Reconciliation of funds					
Total funds brought forward	(15)	145,493	412,449	557,942	425,392
Total funds carried forward	(15)	139,172	402,355	541,527	557,942

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

The notes on pages 13 to 25 form part of these accounts.

BALANCE SHEET AS AT 30 JUNE 2023

Company Registration Number: 09646545

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(10)	98,281	7,297
Total fixed assets		<u>98,281</u>	<u>7,297</u>
Current assets:			
Debtors	(11)	131,336	80,313
Cash at Bank & in Hand		370,662	552,088
Total current assets		<u>501,998</u>	<u>632,401</u>
Liabilities:			
Creditors: Amounts falling due within one year	(12)	30,121	43,861
Net current assets		<u>471,877</u>	<u>588,540</u>
Total assets less current liabilities		570,158	595,837
Creditors: Amounts falling due after more than one year	(14)	(28,631)	(37,895)
Total net assets		<u>541,527</u>	<u>557,942</u>
The funds of the charity:			
Restricted income funds	(15)	402,355	412,449
Unrestricted income funds	(15)	139,172	145,493
Total charity funds		<u>541,527</u>	<u>557,942</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 6th March 2024



Lee Morgan Treasurer

The notes on pages 13 to 25 form part of these accounts.

Statement of Cash Flows for the year ended 30 June 2023

Reconciliation of net movement in funds to net cash flow from operating activities

		Year Ended 30 June 2023	Year Ended 30 June 2022
	Notes	£	£
Net movement in funds		(16,415)	132,550
Add back depreciation		21,211	4,670
Interest paid		3,168	528
Deduct investment income		(539)	(62)
(Increase)/Decrease in debtors		(51,023)	6,365
(Decrease)/Increase in creditors		(23,004)	37,790
Net cash (provided)/used in operating activities		(66,602)	181,841
Cash flows from investment activities:			
Interest Received		539	62
Purchase of fixed assets		(112,195)	(9,863)
Net cash provided by investing activities		(111,656)	(9,801)
Cash flows from financing activities:			
Repayment of loan		(9,264)	-
Access to Growth loan received		-	48,000
Interest paid		3,168	528
Net cash used in financing activities		(6,096)	48,528
(Decrease)/increase in cash and cash equivalents during the year		(172,162)	123,512
Cash and cash equivalents brought forward		504,088	380,576
Cash and cash equivalents carried forward		331,926	504,088
Analysis of cash and cash equivalents:			
Cash in hand		370,662	552,088
Access to Growth Loan		(38,736)	(48,000)
Total cash and cash equivalents		331,926	504,088

Notes to the accounts for the year ended 30th June 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011., issued 1 January 2019.

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 43 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 15.

(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.

(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.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consist of advertising and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 30th June 2023

1. Accounting policies (continued)**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office and Music Equipment, Furniture and Fixtures, Mobile Stage and Music Studio Refurbishment	Depreciated over periods between 3 and 10 years
----------------------------------------------------------------------------------------------------	----------------------------------------------------

(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 administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond administering the deductions and paying these to the pension provider.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

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).

Roberta Gleaves, the daughter of senior manager Caroline Gleaves, was paid £1,117 (2022: £595) for delivery of youth support work. Duncan Gleaves, the husband of senior manager Caroline Gleaves, was paid £820 (2022: £700) for repairs and maintenance work.

3. Donations and Legacies

	Unrestricted Funds Year Ended 30 June 2023	Restricted Funds Year Ended 30 June 2023	Total Funds Year Ended 30 June 2023	Total Funds Year Ended 30 June 2022
	£	£	£	£
Donations	13,145	-	13,145	3,996
	<u>13,145</u>	<u>-</u>	<u>13,145</u>	<u>3,996</u>

Previous reporting period

	Unrestricted Funds Year Ended 30 June 2022	Restricted Funds Year Ended 30 June 2022	Total Funds Year Ended 30 June 2022
	£	£	£
Donations	3,996	-	3,996
	<u>3,996</u>	<u>-</u>	<u>3,996</u>

Notes to the accounts for the year ended 30th June 2023

4. Income from charitable activities²

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2022
	£	£	£	£
Unrestricted grants:				
Health Education England	-	-	-	1,281
Friends of Victoria Park	-	-	-	1,196
Friends of Stretford Public Hall	500	-	500	-
Rausing Trust	-	-	-	59,100
Garfield Weston Foundation	30,000	-	30,000	-
Adyen NV	-	-	-	464
Stretford Market	-	-	-	91
Transport for Greater Manchester	5,000	-	5,000	-
Trafford MBC - Care Leavers	-	-	-	234
Working Planet Limited	-	-	-	4,000
Miscellaneous Income	-	-	-	21
Restricted grants:				
Aberystwyth University - Culture Club	-	-	-	1,400
Access to Growth - Music Studio	-	-	-	12,000
Adyen NV - Culture Club	-	1,917	1,917	1,298
Care Leavers Transition Group	-	13,773	13,773	14,092
Community Reporters - Continue	-	1,625	1,625	5,875
Families First West Team - Culture Club	-	-	-	23
National Foundation Recharge Fund - Music Studio	-	-	-	38,898
Trafford Housing Trust - Music Studio	-	6,444	6,444	30,394
Trafford MBC - Music Studio	-	51,042	51,042	-
Salford CVS - Snap Back Sounds	-	14,960	14,960	-
Saturday Challenge - Culture Club	-	-	-	30
Trafford Housing Trust - Culture Club	-	2,000	2,000	-
Trafford YOS - Culture Club	-	2,000	2,000	-
University of Leeds - Culture Club	-	926	926	2,140
ACE **	-	319,132	319,132	365,106
HMRC Furlough	-	-	-	424
Greater Sport	-	19,080	19,080	8,000
Greater Sport - GMYCA Moving	-	1,382	1,382	-
Lostock School - Music Mentoring	-	-	-	810
NAVSH Apprentice	-	4,958	4,958	14,181
RSMP	-	10,000	10,000	4,832
Scottish Youth Theatre	-	-	-	9,800
Sub-total c/fwd	35,500	449,239	484,739	575,690

Notes to the accounts for the year ended 30th June 2023

4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2022
	£	£	£	£
Sub-total b/fwd	35,500	449,239	484,739	575,690
My World	-	-	-	2,000
Trafford Creative Mentorship - Music Mentoring	-	-	-	4,900
Trafford Sports Relationship - Culture Club	-	62,174	62,174	55,751
Trafford MBC Care Leavers	-	16,312	16,312	7,766
Care Leavers Interview Support	-	1,200	1,200	-
Gorgeous Gorse Hill - Culture Club	-	141	141	128
Trafford MBC - Community Link Worker	-	12,499	12,499	25,000
Trafford MBC - Culture Club	-	1,300	1,300	2,000
Trafford MBC - Digital Grant	-	-	-	4,990
Trafford MBC - NAVSH Apprenticeship	-	-	-	2,000
Sport Works Limited - Challenge (formerly LDD Davyhulme)	-	12,896	12,896	13,760
Sport Works Limited - Short Breaks Saturdays	-	34,012	34,012	37,587
Sport Works Limited - Sale West	-	1,018	1,018	4,328
Trafford MBC - Lines CCE Schools	-	-	-	19,000
Trafford Care Leavers Peer Mentors	-	47,508	47,508	30,970
Trafford MBC - Music Mentoring	-	-	-	500
Trafford MBC - Good Vibes Only	-	500	500	4,903
Freedom Personal Safet - Good Vibes Only	-	300	300	-
Greater Manchester Police - Good Vibes Only	-	9,838	9,838	-
Greater Sport - Right to Streets	-	15,700	15,700	-
Trafford MBC - Hate Crime	-	-	-	5,000
Trafford MBC - Youth Cabinet	-	16,085	16,085	-
Trafford MBC - Youth Connect Parent Group	-	1,900	1,900	-
Trafford Collective - Culture Club	-	-	-	510
Calm Connections - Culture Club	-	210	210	-
Culture Club	-	6,487	6,487	816
Trafford Cultural Education Partnership Network	-	3,000	3,000	-
Music Mentoring	-	1,125	1,125	18
42nd Street - Winter Discharge Funds	-	-	-	2,805
St John Vianney School	-	1,958	1,958	4,450
Trafford Youth Cabinet	-	558	558	13,838
Total income	35,500	695,960	731,460	818,710

** ACE stands for Alternative Creative Education and comprises funding from Trafford MBC, Cambrian Group, Trafford MBC EHC, Trafford High School, Blessed Thomas Holford, Stretford High School, Manchester City Council, Dixons Brooklands Academy, Loreto Chorlton, Salford Monitoring, Chorlton High School, St Antony's School, Wellington School, Trafford Social Care, Manchester Academy, Marple Hall School and Oakwood Academy.

Notes to the accounts for the year ended 30th June 2023

4. Income from charitable activities

Previous reporting period

	Unrestricted Funds Year Ended 30 June 2022 £	Restricted Funds Year Ended 30 June 2022 £	Total Funds Year Ended 30 June 2022 £
Unrestricted grants:			
Health Education England	1,281	-	1,281
Friends of Victoria Park	1,196	-	1,196
Rausing Trust	59,100	-	59,100
Adyen NV	464	-	464
Stretford Market	91	-	91
Trafford MBC - Care Leavers	234	-	234
Working Planet Limited	4,000	-	4,000
Miscellaneous Income	21	-	21
Restricted grants:			
Aberystwyth University - Culture Club	-	1,400	1,400
Access to Growth - Music Studio	-	12,000	12,000
Adyen NV - Culture Club	-	1,298	1,298
Care Leavers Transition Group	-	14,092	14,092
Community Reporters - Continue	-	5,875	5,875
Families First West Team - Culture Club	-	23	23
National Foundation Recharge Fund - Music Studio	-	38,898	38,898
Trafford Housing Trust - Music Studio	-	30,394	30,394
Saturday Challenge - Culture Club	-	30	30
University of Leeds - Culture Club	-	2,140	2,140
ACE **	-	365,106	365,106
HMRC Furlough	-	424	424
Greater Sport	-	8,000	8,000
Lostock School - Music Mentoring	-	810	810
NAVSH Apprentice	-	14,181	14,181
RSMP	-	4,832	4,832
Scottish Youth Theatre	-	9,800	9,800
My World	-	2,000	2,000
Trafford Creative Mentorship - Music Mentoring	-	4,900	4,900
Trafford Sports Relationship - Culture Club	-	55,751	55,751
Trafford MBC Care Leavers	-	7,766	7,766
Gorgeous Gorse Hill - Culture Club	-	128	128
Trafford MBC - Community Link Worker	-	25,000	25,000
Trafford MBC - Culture Club	-	2,000	2,000
Trafford MBC - Digital Grant	-	4,990	4,990
Trafford MBC - NAVSH Apprenticeship	-	2,000	2,000
Sport Works Limited - LDD Davyhulme	-	13,760	13,760
Sport Works Limited - Short Breaks Saturdays	-	37,587	37,587
Sport Works Limited - Sale West	-	4,328	4,328
Trafford MBC - Lines CCE Schools	-	19,000	19,000
Trafford Care Leavers Peer Mentors	-	30,970	30,970
Trafford MBC - Music Mentoring	-	500	500
Trafford MBC - Good Vibes Only	-	4,903	4,903
Trafford MBC - Hate Crime	-	5,000	5,000
Trafford Collective - Culture Club	-	510	510
Culture Club	-	816	816
Music Mentoring	-	18	18
42nd Street - Winter Discharge Funds	-	2,805	2,805
St John Vianney School	-	4,450	4,450
Trafford Youth Cabinet	-	13,838	13,838
	<u>66,387</u>	<u>752,323</u>	<u>818,710</u>

Notes to the accounts for the year ended 30th June 2023

5. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2022
	£	£	£	£
Project Income	4,198	-	4,198	-
Rental income	29,665	-	29,665	31,493
	<u>33,863</u>	<u>-</u>	<u>33,863</u>	<u>31,493</u>

Previous reporting period

	Unrestricted Funds	Restricted Funds	Total Funds
	Year Ended 30 June 2022	Year Ended 30 June 2022	Year Ended 30 June 2022
	£	£	£
Rental income	31,493	-	31,493
	<u>31,493</u>	<u>-</u>	<u>31,493</u>

6. Expenditure

	Notes	Projects £	Year Ended 30 June 2023 £	Year Ended 30 June 2022 £
Costs of raising funds:				
Events Costs		15,997	15,997	16,869
Advertising and marketing		149	149	199
		<u>16,146</u>	<u>16,146</u>	<u>17,068</u>
Expenditure on charitable activities:				
Employment Costs	(8)	491,415	491,415	410,511
Training		18,032	18,032	8,468
Room Hire		1,607	1,607	2,500
Freelance Costs		150,843	150,843	179,088
DBS Fees		1,002	1,002	1,115
Licences		-	-	306
Travel Expenses		20,227	20,227	15,609
Minor Equipment		149	149	-
Resources		24,724	24,724	23,458
Bad Debts		-	-	1,470
Repairs and Maintenance		3,092	3,092	8,109
Refreshments		3,105	3,105	4,719
Supervision		1,550	1,550	480
Subscriptions		2,856	2,856	844
IT Maintenance and software		9,099	9,099	7,280
Cleaning		8,593	8,593	22,475
Telephone		3,107	3,107	4,047
Project Expenses		-	-	354
Bank Charges		18	18	-
Loan Interest		3,168	3,168	528
Insurance		1,092	1,092	1,478
Governance and Support Costs	(7)	12,253	12,253	4,651
Post, Printing & Stationery		2,040	2,040	2,067
Depreciation		21,211	21,211	4,670
		<u>779,183</u>	<u>779,183</u>	<u>704,227</u>
Other expenditure:				
Sundry Expenses		93	93	416
		<u>93</u>	<u>93</u>	<u>416</u>
		<u>795,422</u>	<u>795,422</u>	<u>721,711</u>

Notes to the accounts for the year ended 30th June 2023

6. Expenditure

	Year Ended 30 June 2023	Year Ended 30 June 2022
	£	£
Restricted expenditure	706,756	639,154
Unrestricted expenditure	88,666	82,557
	<u>795,422</u>	<u>721,711</u>

7. 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	Total 2023	Basis of apportionment
	£	£	£	
Independent Examination Fees	-	1,970	1,970	type of expenditure
Professional Fees	8,509	-	8,509	type of expenditure
Payroll Bureau Fees	1,774	-	1,774	type of expenditure
	<u>10,283</u>	<u>1,970</u>	<u>12,253</u>	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
	£	£	£	
Independent Examination Fees	-	1,240	1,240	type of expenditure
Professional Fees	1,135	-	1,135	type of expenditure
Payroll Bureau Fees	2,276	-	2,276	type of expenditure
	<u>3,411</u>	<u>1,240</u>	<u>4,651</u>	

8. Analysis of employment costs

	Year Ended 30 June 2023	Year Ended 30 June 2022
	£	£
Wages and Salaries	448,903	377,707
Pensions	8,692	7,255
Social Security Costs	33,820	25,549
	<u>491,415</u>	<u>410,511</u>
Allocated as follows:		
Charitable Activities	491,415	410,511
Support Costs	-	-
	<u>491,415</u>	<u>410,511</u>

The average number of employees during the year was 32 (previous period: 23).

The charity considers its key management personnel comprises the trustees and Senior Managers. The total employment benefits of the key management personnel were £34,751 (previous period: £39,466).

No employee has benefits in excess of £60,000 (previous period: none).

9. Independent Examiner Fees

	Year Ended 30 June 2023	Year Ended 30 June 2022
	£	£
Independent examination fees	1,970	1,240
	<u>1,970</u>	<u>1,240</u>

Notes to the accounts for the year ended 30th June 2023

10. Tangible Fixed Assets

	Office and Music Equipment, Mobile Stage & Music Studio	
	£	£
Cost		
At 1 July 2022	17,006	17,006
Additions	112,195	112,195
At 30 June 2023	<u>129,201</u>	<u>129,201</u>
Depreciation		
At 1 July 2022	9,709	9,709
Charge for Year	21,211	21,211
At 30 June 2023	<u>30,920</u>	<u>30,920</u>
NET BOOK VALUE		
At 30 June 2023	<u>98,281</u>	<u>98,281</u>
At 30 June 2022	<u>7,297</u>	<u>7,297</u>

11. Analysis of debtors

	2023	2022
	£	£
Debtors	127,375	77,704
Prepayments	3,961	2,279
Other debtors	-	330
	<u>131,336</u>	<u>80,313</u>

Debtors and prepayments related to restricted funds £127,192 (2022: £8,437) and unrestricted funds £4,144 (2022: £71,876).

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Access to Growth Loan	10,105	10,105
Creditors	1,901	22,331
Other creditors and accruals	1,200	1,150
Deferred income	7,861	-
Taxation and social security costs	9,054	10,275
	<u>30,121</u>	<u>43,861</u>

13. Deferred income

Deferred income comprises funding received in advance.

Balance as at 1 July 2022	-
Amount released to income earned from charitable activities	-
Amount deferred in year	7,861
Balance at 30 June 2023	<u>7,861</u>

14. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Access to Growth Loan	28,631	37,895
	<u>28,631</u>	<u>37,895</u>

The Access to Growth Loan is repayable as follows:

Within one to two years	10,105	10,105
Within two to five years	28,631	37,895
	<u>38,736</u>	<u>48,000</u>

Notes to the accounts for the year ended 30th June 2023

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 July 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2023
	£	£	£	£	£
General Fund	15,493	83,047	(88,666)	(702)	9,172
Designated Funds	130,000	-	-	-	130,000
	<u>145,493</u>	<u>83,047</u>	<u>(88,666)</u>	<u>(702)</u>	<u>139,172</u>

Previous reporting period

	Balance at 1 July 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2022
General Fund	13,322	101,938	(82,557)	(17,210)	15,493
Designated Funds	115,000	-	-	15,000	130,000
	<u>128,322</u>	<u>101,938</u>	<u>(82,557)</u>	<u>(2,210)</u>	<u>145,493</u>

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves"
For future redundancy and closure costs

Notes to the accounts for the year ended 30th June 2023

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 July 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2023
	£	£	£	£	£
Music Studio Refurbishment Grants:					
Access to Growth - Music Studio	12,000	-	(12,000)	-	-
National Foundation Recharge Fund - Music Studio	38,898	-	(25,498)	-	13,400
Trafford Housing Trust - Music Studio	30,394	6,444	-	-	36,838
Trafford MBC - Music Studio	-	51,042	-	264	51,306
Other Restricted Grants:					
Adyen NV - Culture Club	-	1,917	(1,917)	-	-
Care Leavers Transition Group	7,632	13,773	(21,405)	-	-
Community Reporters - Continue	2,125	1,625	(3,750)	-	-
Salford CVS - Snap Back Sounds	-	14,960	-	-	14,960
Trafford Housing Trust - Culture Club	-	2,000	(2,000)	-	-
Trafford YOS - Culture Club	-	2,000	(2,000)	-	-
University of Leeds - Culture Club	-	926	(926)	-	-
ACE **	262,211	319,132	(350,574)	-	230,769
Greater Sport	5,703	19,080	(16,023)	-	8,760
Greater Sport - GMYCA Moving	-	1,382	(1,382)	-	-
Lostock School - Music Mentoring	638	-	(638)	-	-
NAVSH Apprentice	2,441	4,958	(7,399)	-	-
RSMP	4,832	10,000	(4,832)	-	10,000
Trafford Creative Mentorship - Music Mentoring	4,900	-	(4,900)	-	-
Trafford Sports Relationship - Culture Club	2,856	62,174	(65,590)	-	(560)
Manchester Airport	800	-	(400)	-	400
Trafford MBC Care Leavers	2,333	16,312	(18,900)	90	(165)
Care Leavers Interview Support	-	1,200	(240)	-	960
Gorgeous Gorse Hill - Culture Club	-	141	(141)	-	-
Trafford MBC - Community Link Worker	8,074	12,499	(20,573)	-	-
Trafford MBC - Culture Club	-	1,300	(1,300)	-	-
Trafford MBC - Digital Grant	4,527	-	(4,527)	-	-
Sport Works Limited - Challenge (formerly	6,853	12,896	(19,661)	-	88
Sport Works Limited - Short Breaks Saturdays	4,041	34,012	(36,522)	-	1,531
Sport Works Limited - Sale West	309	1,018	(1,327)	-	-
Trafford Care Leavers Peer Mentors	520	47,508	(39,394)	-	8,634
Trafford MBC - Good Vibes Only	4,033	500	(4,533)	-	-
Freedom Personal Safet - Good Vibes Only	-	300	(300)	-	-
Greater Manchester Police - Good Vibes Only	-	9,838	(6,144)	-	3,694
Greater Sport - Right to Streets	-	15,700	(1,097)	-	14,603
Trafford MBC - Hate Crime	5,000	-	(4,660)	-	340
Trafford MBC - Youth Cabinet	-	16,085	(15,736)	348	697
Trafford MBC - Youth Connect Parent Group	-	1,900	-	-	1,900
Calm Connections - Culture Club	-	210	(210)	-	-
Culture Club	-	6,487	(5,747)	-	740
Trafford Cultural Education Partnership Network	-	3,000	-	-	3,000
Music Mentoring	-	1,125	(665)	-	460
St John Vianney School	(505)	1,958	(1,453)	-	-
Trafford Youth Cabinet	1,834	558	(2,392)	-	-
	412,449	695,960	(706,756)	702	402,355

£89,102 of the Music Studio Refurbishment grants represents future depreciation.

Notes to the accounts for the year ended 30th June 2023

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 July 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2022
Aberystwyth University - Culture Club	-	1,400	(1,400)	-	-
Access to Growth - Music Studio	-	12,000	-	-	12,000
Adyen NV - Culture Club	-	1,298	(1,298)	-	-
Care Leavers Transition Group	-	14,092	(6,460)	-	7,632
Community Reporters - Continue	-	5,875	(3,750)	-	2,125
Families First West Team - Culture Club	-	23	(23)	-	-
National Foundation Recharge Fund - Music Studio	-	38,898	-	-	38,898
Trafford Housing Trust - Music Studio	-	30,394	-	-	30,394
Saturday Challenge - Culture Club	-	30	(30)	-	-
University of Leeds - Culture Club	-	2,140	(2,140)	-	-
ACE **	245,062	365,106	(348,137)	180	262,211
Big Lottery Covid Outdoor Space	9,300	-	(9,300)	-	-
HMRC Furlough	-	424	(424)	-	-
Greater Sport	-	8,000	(2,297)	-	5,703
Lostock School - Music Mentoring	-	810	(172)	-	638
NAVSH Apprentice	-	14,181	(11,740)	-	2,441
RSMP	-	4,832	-	-	4,832
Scottish Youth Theatre	-	9,800	(9,800)	-	-
My World	-	2,000	(2,000)	-	-
Trafford Creative Mentorship - Music Mentoring	-	4,900	-	-	4,900
Trafford Housing Trust - Culture Club	29	-	(29)	-	-
Trafford Sports Relationship - Culture Club	-	55,751	(52,915)	20	2,856
Manchester Airport	1,313	-	(513)	-	800
Trafford MBC Care Leavers	2,692	7,766	(8,125)	-	2,333
Gorgeous Gorse Hill - Culture Club	-	128	(128)	-	-
Trafford MBC - Community Link Worker	-	25,000	(16,926)	-	8,074
Trafford MBC - Culture Club	-	2,000	(2,000)	-	-
Trafford MBC - Digital Grant	-	4,990	(463)	-	4,527
Trafford MBC - NAVSH Apprenticeship	-	2,000	(2,000)	-	-
Sport Works Limited - LDD Davyhulme	7,942	13,760	(14,859)	10	6,853
Sport Works Limited - Short Breaks Saturdays	5,679	37,587	(39,225)	-	4,041
Sport Works Limited - Sale West	845	4,328	(4,864)	-	309
Trafford MBC - Lines CCE Schools	9,021	19,000	(28,021)	-	-
Trafford Care Leavers Peer Mentors	-	30,970	(30,450)	-	520
Trafford MBC - Music Mentoring	-	500	(500)	-	-
Trafford MBC - Good Vibes Only	-	4,903	(2,870)	2,000	4,033
Trafford MBC - Hate Crime	-	5,000	-	-	5,000
Trafford Collective - Culture Club	-	510	(510)	-	-
Culture Club	-	816	(816)	-	-
Music Mentoring	-	18	(18)	-	-
42nd Street - Winter Discharge Funds	-	2,805	(2,805)	-	-
St John Vianney School	6,594	4,450	(11,549)	-	(505)
Trafford Youth Cabinet	8,593	13,838	(20,597)	-	1,834
	<u>297,070</u>	<u>752,323</u>	<u>(639,154)</u>	<u>2,210</u>	<u>412,449</u>

Notes to the accounts for the year ended 30th June 2023

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Access to Growth - Music Studio	Music Studio refurbishment funding
Adyen NV - Culture Club	for the Culture Club
Care Leavers Transition Group	Care experience children transition support from primary to secondary school
Community Reporters - Continue	European research project exploring experiences of Covid on young people
National Foundation Recharge Fund - Music Studio	Music Studio refurbishment funding
Trafford Housing Trust - Music Studio	Music Studio refurbishment funding
Trafford MBC - Music Studio	Music Studio refurbishment funding
Salford CVS - Snap Back Sounds	for adult recovery through music project
Trafford Housing Trust - Culture Club	for the Culture Club
Trafford YOS - Culture Club	for the Culture Club
University of Leeds - Culture Club	for the Culture Club
ACE **	Delivery of Alternative Creative Education programmes to young people
Greater Sport	Sports leadership
Greater Sport - GMYCA Moving	GVO weekly youth club provision
Lostock School - Music Mentoring	Music mentoring
NAVSH Apprentice	Care leavers pathway into employment
RSMP	Hong Kong British nationals (OS) integration project
Trafford Creative Mentorship - Music Mentoring	Music mentoring
Trafford Sports Relationship - Culture Club	Culture Club
Manchester Airport	Covid 19 response supporting outdoor and gardening activities. The balance on this fund represents future depreciation
Trafford MBC Care Leavers	Care Leavers Forum film project
Care Leavers Interview Support	for interview support
Gorgeous Gorse Hill - Culture Club	for the Culture Club
Trafford MBC - Community Link Worker	Trafford Team Together community link worker role
Trafford MBC - Culture Club	for the Culture Club
Trafford MBC - Digital Grant	E-Safety training for foster carers
Sport Works Limited - Challenge (formerly	Commissioned funding to deliver activity sessions for young people with disabilities and learning difficulties
Sport Works Limited - Short Breaks Saturdays	A Trafford Council commissioned SEN(D) respite provision (Saturdays and school holidays) for children under 11 years
Sport Works Limited - Sale West	Generic youth work provision outreach and partnership project
Trafford Care Leavers Peer Mentors	You Can mentoring project
Trafford MBC - Good Vibes Only	Generic youth provision
Freedom Personal Safet - Good Vibes Only	Generic youth provision
Greater Manchester Police - Good Vibes Only	Generic youth provision
Greater Sport - Right to Streets	for Party in the Park, local community celebration event
Trafford MBC - Hate Crime	Awareness project. The balance on this fund represents future depreciation.
Trafford MBC - Youth Cabinet	Youth Voice, social action - young people and politics
Trafford MBC - Youth Connect Parent Group	creative parenting support programme - short courses
Calm Connections - Culture Club	for the Culture Club
Culture Club	for the Culture Club
Trafford Cultural Education Partnership Network	for seed funding
Music Mentoring	Music mentoring
St John Vianney School	Delivery of creative activities to 6th Form College
Trafford Youth Cabinet	Youth Voice, social action - young people and politics

Notes to the accounts for the year ended 30th June 2023

16. Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023
	£	£	£	£
Tangible fixed assets	5,030	-	93,251	98,281
Cash at bank and in hand	55,518	130,000	185,144	370,662
Other net current assets/(liabilities)	(51,376)	-	123,960	72,584
Total	9,172	130,000	402,355	541,527

Previous reporting period

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022
	£	£	£	£
Tangible fixed assets	4,834	-	2,463	7,297
Cash at bank and in hand	427,902	115,000	9,186	552,088
Other net current assets/(liabilities)	(7,882)	-	6,439	(1,443)
Total	15,493	130,000	412,449	557,942

17. 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.

GORSE HILL STUDIOS CREATIVE COMMUNITY

England & Wales - Charity number 1172118

Accounts

GORSE HILL STUDIOS CREATIVE COMMUNITY

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE 2022**

Registered Charity No. 1172118
Company Registration No. 09646545

GORSE HILL STUDIOS CREATIVE COMMUNITY

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GORSE HILL STUDIOS CREATIVE COMMUNITY

Report of the trustees for the year ended 30th June 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th June 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to promote and advance involvement, participation, and access to the arts for the general public and especially for young people in Greater Manchester and particularly Gorse Hill ward and neighbouring areas.

Vision

all young people have the right to social, emotional, educational, and cultural investment in their future.

Mission

We support them to build achievable aspirational pathways for their future, enabling young people to overcome challenges and express themselves in a safe, inclusive, and creative space to reach their potential and help build a stronger community, and change their future.

Youth Work targeted services for children and young people:

- creative opportunities and pathways
- access to education and learning
- formal learning in an informal setting
- providing nurturing and challenging support through youth work and mentoring
- building trusted relationships

The core activity is to provide:

- bespoke alternative creative education programmes
- mentoring opportunities, including developing young people as Advocates and peer leaders
- develop career aspirations and pathways, including providing a link to creative industries
- arts projects and activities, specialising in combining art forms
- specialism in delivering support to young people with additional needs
- youth work services, maintaining young people's engagement
- a social action programme, taking a 'youth-led approach
- affordable and desirable creative spaces, resources and support

We continuously work towards delivering the following key objectives:

- supporting young people's personal and social development
- Using the Arts to develop leadership, aspirations and potential
- provide an accessible resource for young people to engage in creative arts
- help to reduce isolation and improve wellbeing

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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:

- providing a youth led creative environment with particular focus on young people who are excluded from education, marginalised and disadvantaged
- strengthening community cohesion, bringing diverse communities together to learn and grow new initiatives and build resilience
- providing alternative creative education programmes to support young people with a pathway into education, employment or make better life choices
- providing affordable desirable space, resources and support to emerging artist, local creative organisations, community groups and projects

Partnership Work

The Charity continues to develop partnerships, building on relationships with the existing partner and taking opportunities where appropriate to gain new partners.

- Sport Works - has delivered creative, fun activities in partnership with Sport Works, to young people with disabilities in the evenings and at weekends.
- Trafford Council – commissioned by Trafford Council to provide nurturing support and guidance to enable the voice of young people to be present and heard at a strategic level through the following forums: Trafford Youth Cabinet and the Care Leavers Forum
- Schools with termly programmes, that include social and emotional development through the arts and creative learning projects.
- Advocacy - Trafford's Participation Officer who advocates for young people in care, supporting the Children In Care Council in our mission to be a Looked after children and young people friendly organisation
- Virtual Heads from x 4 Greater Manchester Boroughs, accepting new referrals for the ACE programme.
- LCEP – Local Cultural Education Partnership, part of the steering group that is establishing the much-needed Trafford LCEP, aimed at cultural organisations, education and artists co-creating a vision that will actively promote, embed access to cultural education for children and young people across Trafford.
- Community Reporting – representing young people from Greater Manchester in a European research project, how covid19 has impacted young peoples lives – what polices need to change
- Music Studio refurbishment development, development of the studio facilities, making it more accessible
- Holiday provision, established a brand of school holiday activities, Culture Club, as part of the national HAF tackling holiday hunger.
- New creative, local & national community partners such as Imperial War Museum, Scottish Youth Theatre, Gorgeous Gorse Hill and Trafford Community Collective.
- Education partners at all levels including Universities to offer work placements and research opportunities

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Covid -19

The effects of Covid19 are still having an impact on all aspects of the organisation, especially on our children and young people – we continue to reach out for advice and guidance, development and review our working practises

A review of our achievements and performance

The Charity continues to take steps to build and develop our governance, with a recruitment drive for new board members. Our bespoke Alternative Creative Education programmes and open access arts provision have given young people the opportunity to progress into education, employment and further education. By working together with our supporters, volunteers, partners and funders we have been able to achieve change for young people, making a real positive difference through our work.

- We are continually listening to the young people we serve and respond to changes driven by external factors – we did this by carrying out a consultation with all our ACE stakeholders
- We have invested in an online monitoring and evaluation system, using our data and insight smarter focusing on our outcomes and how are work impacts on the young people we work with.
- Staff development and making GHS a desirable organisation to work, we have implemented an online training portal and carried out regular staff surveys

Financial review

The charity generated a net surplus of £132,550 (prior year £58,985). The trustees were satisfied with this result and believe it to be a good foundation for the future. Year on year comparison of trading performance is difficult due to the impact of Covid in the prior year, which affected the level of activities possible, and the corresponding income generated and expenditure incurred.

Investment powers and policy

The trustees will be looking to invest a proportion of funds in an interest-bearing account, whilst retaining an appropriate level of cash to manage day to day activities.

Reserves policy and going concern

The balance held in unrestricted, undesignated, reserves at 30th June 2022 was £15,493 of which £10,659 are free reserves after allowing for funds tied up in tangible fixed assets. Total unrestricted reserves, including designated funds, were £145,493.

The trustees aim to maintain reserves in unrestricted funds at a level which closely equates to approximately three 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 costs are covered.

The Charity's main source of income is grants and rental income. 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 the major risks to which the charity is exposed and systems have been established to mitigate those risks.

The following key risks have been identified:

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- The Charity continues to liaise with Trafford Council to finalise the lease arrangements for the building and as yet costs have not been agreed.
- Service Level Agreements for key services, i.e. Fire Safety, Heating Management and PAT testing are to be negotiated with Trafford Council.
- Premises costs will increase year on year, especially utility costs.
- Income is currently projected by using historic numbers of referrals to the ACE programme, fewer referrals could significantly reduce income.
- The Charity needs to continue to work towards establishing an independent reputation outside of Trafford Council.
- Retention and recruitment of staff in a job seeker friendly employment market.
- Cyber-crime and increasing IT security challenges.

The trustees are aware of the importance of securing a fit for purpose lease arrangement with Trafford Council, along with securing cost effective utilities providers. The Board are confident that the ACE projected income is fair and appropriate.

Plans for Future Periods

We are continuing to work towards achieving our new Business Plan: 2021 - 24. Work has now started on revisiting the strategic plan in a view to produce revised or new objectives for the following 3 year plan.

The focus is on income generation and securing core funding in order to widen the offer of the alternative creative education programme. We will have a focus on partnership and collaboration through facilitating networking events with alternative education providers, unlocking the potential to build a wider movement of change for young people who share our ambition for young people. We aim to produce hard evidence to detail how we bring about positive changes for young people with whom we work.

Structure, governance and management

Gorse Hill Studios Creative Community is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18 June 2015. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 17 March 2017.

Appointment of trustees

As set out in the Articles of Association; trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training

Directors are recruited for their knowledge and expertise. Potential Directors are approached informally about joining the Board of Directors. They are made aware of the obligations of company Directors and referred to the Business Plan on the responsibilities of company Directors. They are then invited to attend a meeting of Directors as observers and if the potential Trustee still wishes to be a Trustee of the company and the existing Directors are in agreement about their appointment, they are invited to become members of the Board of Directors.

Directors are encouraged to remain informed about their duties as Directors and will be circulated with Company communications on issues that pertain to the good governance of the Company.

GORSE HILL STUDIOS CREATIVE COMMUNITY**Independent Examiners**

Community Accountancy Service Limited

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Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Virgin Money
34 Princes Street
Stockport
SK1 1RE

Royal Bank of Scotland
Drummond House (EE) Branch
Customer Service Centre
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

GORSE HILL STUDIOS CREATIVE COMMUNITY

Trustees' responsibilities in relation to the financial statements

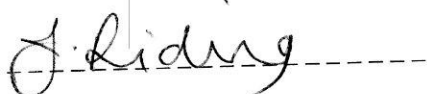
The charity trustees (who are also the directors of Gorse Hill Studios Creative Community for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 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 Companies Act 2006. 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.

By order of the board of trustees



Jennifer Riding
Chair

Date: 3rd November 2022

Independent examiner's report to the trustees of Gorse Hill Studios Creative Community

I report on the accounts of the company for the year ended 30th June 2022, which are set out on pages 9 to 24.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's 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 in the statement 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 in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 3rd November 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 30 June 2022 £	Total Funds Year Ended 30 June 2021 £
Income from:					
Donations and legacies	(3)	3,996	-	3,996	402
Charitable Activities	(4)	66,387	752,323	818,710	474,095
Other Trading Activities	(5)	31,493	-	31,493	26,340
Investment Income		62	-	62	24
Total		101,938	752,323	854,261	500,861
Expenditure on:					
Raising Funds	(6)	17,068	-	17,068	237
Charitable Activities	(6)	65,073	639,154	704,227	441,406
Other	(6)	416	-	416	233
Total		82,557	639,154	721,711	441,876
Net income/(expenditure)		19,381	113,169	132,550	58,985
Transfers between funds	(14)	(2,210)	2,210	-	-
Net movement in funds		17,171	115,379	132,550	58,985
Reconciliation of funds					
Total funds brought forward	(14)	128,322	297,070	425,392	366,407
Total funds carried forward	(14)	145,493	412,449	557,942	425,392

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

The notes on pages 12 to 24 form part of these accounts.

BALANCE SHEET AS AT 30 JUNE 2022

Company Registration Number: 09646545

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(10)	7,297	2,104
Total fixed assets		<u>7,297</u>	<u>2,104</u>
Current assets:			
Debtors	(11)	80,313	86,678
Cash at Bank & in Hand		552,088	380,576
Total current assets		<u>632,401</u>	<u>467,254</u>
Liabilities:			
Creditors: Amounts falling due within one year	(12)	43,861	43,966
Net current assets		<u>588,540</u>	<u>423,288</u>
Total assets less current liabilities		595,837	425,392
Creditors: Amounts falling due after more than one year	(14)	(37,895)	-
Total net assets		<u><u>557,942</u></u>	<u><u>425,392</u></u>
The funds of the charity:			
Restricted income funds	(15)	412,449	297,070
Unrestricted income funds	(15)	145,493	128,322
Total charity funds		<u><u>557,942</u></u>	<u><u>425,392</u></u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 3rd November 2022



Lee Morgan Treasurer

The notes on pages 12 to 24 form part of these accounts.

Statement of Cash Flows for the year ended 30 June 2022

Reconciliation of net movement in funds to net cash flow from operating activities

	Notes	Year Ended 30 June 2022	Year Ended 30 June 2021
		£	£
Net movement in funds		132,550	58,985
Add back depreciation		4,670	1,379
Deduct investment income		(62)	(24)
(Increase)/Decrease in debtors		6,365	35,725
(Decrease)/Increase in creditors		37,790	22,262
Net cash (provided)/used in operating activities		<u>181,313</u>	<u>118,327</u>
Cash flows from investment activities:			
Interest Received		62	24
Purchase of fixed assets		(9,863)	(2,171)
Net cash provided by investing activities		<u>(9,801)</u>	<u>(2,147)</u>
(Decrease)/increase in cash and cash equivalents during the year		171,512	116,180
Cash and cash equivalents brought forward		380,576	264,396
Cash and cash equivalents carried forward		<u>552,088</u>	<u>380,576</u>

Notes to the accounts**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 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 46 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.

(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.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consist of advertising and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts

1. Accounting policies (continued)**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office and Music Equipment, Furniture and Fixtures and Mobile Stage 33.33% on cost

(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 administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond administering the deductions and paying these to the pension provider.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

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).

Roberta Gleaves, the daughter of senior manager Caroline Gleaves, was paid £595 (2021: £750) for delivery of youth support work. Duncan Gleaves, the husband of senior manager Caroline Gleaves, was paid £700 (2021: £550) for repairs and maintenance work.

3. Donations and Legacies

	Unrestricted Funds Year Ended 30 June 2022 £	Restricted Funds Year Ended 30 June 2022 £	Total Funds Year Ended 30 June 2022 £	Total Funds Year Ended 30 June 2021 £
Donations	3,996	-	3,996	402
	<u>3,996</u>	<u>-</u>	<u>3,996</u>	<u>402</u>

Previous reporting period

	Unrestricted Funds Year Ended 30 June 2021 £	Restricted Funds Year Ended 30 June 2021 £	Total Funds Year Ended 30 June 2021 £
Donations	402	-	402
	<u>402</u>	<u>-</u>	<u>402</u>

Notes to the accounts

4. Income from charitable activities

	Unrestricted Funds Year Ended 30 June 2022 £	Restricted Funds Year Ended 30 June 2022 £	Total Funds Year Ended 30 June 2022 £	Total Funds Year Ended 30 June 2021 £
Unrestricted grants:				
Small grants	-	-	-	1,489
Health Education England	1,281	-	1,281	-
Lauriston Trust	-	-	-	5,000
Friends of Victoria Park	1,196	-	1,196	-
Rausing Trust	59,100	-	59,100	-
Adyen NV	464	-	464	-
Stretford Market	91	-	91	-
Trafford MBC - Inclusion	-	-	-	3,900
Trafford MBC - Care Leavers	234	-	234	-
Working Planet Limited	4,000	-	4,000	-
YCSF	-	-	-	39,198
Miscellaneous Income	21	-	21	-
Restricted grants:				
Aberystwyth University - Culture Club	-	1,400	1,400	-
Access to Growth - Music Studio	-	12,000	12,000	-
Adyen NV - Culture Club	-	1,298	1,298	-
Care Leavers Transition Group	-	14,092	14,092	-
Community Reporters - Continue	-	5,875	5,875	-
Families First West Team - Culture Club	-	23	23	-
National Foundation Recharge Fund - Music Studio	-	38,898	38,898	-
Trafford Housing Trust - Music Studio	-	30,394	30,394	-
Saturday Challenge - Culture Club	-	30	30	-
University of Leeds - Culture Club	-	2,140	2,140	-
ACE **	-	365,106	365,106	282,634
Big People Music	-	-	-	3,300
Big Lottery Covid Outdoor Space	-	-	-	9,300
DWP Access to Work	-	-	-	1,361
HMRC Furlough	-	424	424	7,062
Greater Sport	-	8,000	8,000	-
Groundwork - Care Leavers Forum	-	-	-	1,000
Lostock School - Music Mentoring	-	810	810	-
NAVSH Apprentice	-	14,181	14,181	-
RSMP	-	4,832	4,832	-
Scottish Youth Theatre	-	9,800	9,800	-
Sub-total c/fwd	66,387	509,303	575,690	354,244

Notes to the accounts

4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Year Ended 30 June 2022	Year Ended 30 June 2022	Year Ended 30 June 2022	Year Ended 30 June 2021
	£	£	£	£
Sub-total b/fwd	66,387	509,303	575,690	354,244
My World	-	2,000	2,000	-
Trafford Creative Mentorship - Music Mentoring	-	4,900	4,900	-
Sesame Services - Care Leavers Forum	-	-	-	368
Trafford Housing Trust Covid 19	-	-	-	6,185
Trafford Housing Trust - Culture Club	-	-	-	6,430
Trafford Sports Relationship - Culture Club	-	55,751	55,751	7,837
WEA - ESF	-	-	-	19,836
Manchester Airport	-	-	-	1,313
Trafford MBC Care Leavers	-	7,766	7,766	4,984
Sport Works Limited Challenge	-	-	-	2,064
Gorgeous Gorse Hill - Culture Club	-	128	128	458
Trafford MBC - Summer School	-	-	-	4,900
Trafford MBC - Community Link Worker	-	25,000	25,000	-
Trafford MBC - Culture Club	-	2,000	2,000	-
Trafford MBC - Digital Grant	-	4,990	4,990	-
Trafford MBC - NAVSH Apprenticeship	-	2,000	2,000	-
Trafford Complex Needs Team - Summer School	-	-	-	2,584
Sport Works Limited - LDD Davyhulme	-	13,760	13,760	9,448
Trafford Complex Needs Team - LDD Davyhulme	-	-	-	2,584
Sport Works Limited - Short Breaks Saturdays	-	37,587	37,587	28,700
Sport Works Limited - Sale West	-	4,328	4,328	2,240
Trafford MBC - Lines CCE Schools	-	19,000	19,000	-
Trafford Care Leavers Peer Mentors	-	30,970	30,970	-
Trafford MBC - Music Mentoring	-	500	500	-
Trafford MBC - Good Vibes Only	-	4,903	4,903	-
Trafford MBC - Hate Crime	-	5,000	5,000	-
Trafford Collective - Culture Club	-	510	510	-
Culture Club	-	816	816	-
Music Mentoring	-	18	18	-
42nd Street - Winter Discharge Funds	-	2,805	2,805	-
St John Vianney School	-	4,450	4,450	6,194
Trafford Youth Cabinet	-	13,838	13,838	13,726
Total income	66,387	752,323	818,710	474,095

** ACE stands for Alternative Creative Education and comprises funding from Blessed Thomas Holford, Cambrian Group, Holden Knight, Lostock School, Manchester City Council, Manor Academy, Trafford MBC, Salford Monitoring, Stretford High School, St John Vianney School, Trafford High School, Trafford MBC and Trafford MBC EHC.

Notes to the accounts

4. Income from charitable activities

Previous reporting period

	Unrestricted Funds	Restricted Funds	Total Funds
	Year Ended 30 June 2021	Year Ended 30 June 2021	Year Ended 30 June 2021
	£	£	£
Unrestricted grants:			
Small grants	1,489	-	1,489
Lauriston Trust	5,000	-	5,000
Trafford MBC - Inclusion	3,900	-	3,900
YCSF	39,198	-	39,198
Restricted grants:			
Alternative Creative Education	-	282,634	282,634
Big People Music	-	3,300	3,300
Big Lottery Covid Outdoor Space	-	9,300	9,300
DWP Access to Work	-	1,361	1,361
HMRC Furlough	-	7,062	7,062
Groundwork - Care Leavers Forum	-	1,000	1,000
Sesame Services - Care Leavers Forum	-	368	368
Trafford Housing Trust Covid 19	-	6,185	6,185
Trafford Housing Trust - Culture Club	-	6,430	6,430
Trafford Sports Relationship - Culture Club	-	7,837	7,837
WEA - ESF	-	19,836	19,836
Manchester Airport	-	1,313	1,313
Trafford MBC Care Leavers	-	4,984	4,984
Sport Works Limited Challenge	-	2,064	2,064
Gorgeous Gorse Hill	-	458	458
Trafford MBC - Summer School	-	4,900	4,900
Trafford Complex Needs Team - Summer School	-	2,584	2,584
Sport Works Limited - LDD Davyhulme	-	9,448	9,448
Trafford Complex Needs Team - LDD Davyhulme	-	2,584	2,584
Sport Works Limited - Short Breaks Saturdays	-	28,700	28,700
Sport Works Limited - Sale West	-	2,240	2,240
St John Vianney School	-	6,194	6,194
Trafford Youth Cabinet	-	13,726	13,726
	<u>49,587</u>	<u>424,508</u>	<u>474,095</u>

Notes to the accounts

5. Income from other trading activities

	Unrestricted Funds Year Ended 30 June 2022 £	Restricted Funds Year Ended 30 June 2022 £	Total Funds Year Ended 30 June 2022 £	Total Funds Year Ended 30 June 2021 £
Project Income	-	-	-	2,660
Rental income	31,493	-	31,493	23,680
	<u>31,493</u>	<u>-</u>	<u>31,493</u>	<u>26,340</u>

Previous reporting period

	Unrestricted Funds Year Ended 30 June 2021 £	Restricted Funds Year Ended 30 June 2021 £	Total Funds Year Ended 30 June 2021 £
Project Income	2,660	-	2,660
Rental income	23,680	-	23,680
	<u>26,340</u>	<u>-</u>	<u>26,340</u>

6. Expenditure

	Notes	Projects £	Year Ended 30 June 2022 £	Year Ended 30 June 2021 £
Costs of raising funds:				
Events Costs		16,869	16,869	224
Advertising and marketing		199	199	13
		<u>17,068</u>	<u>17,068</u>	<u>237</u>
Expenditure on charitable activities:				
Employment Costs	(8)	410,511	410,511	213,442
Training		8,468	8,468	4,729
Room Hire		2,500	2,500	190
Freelance Costs		179,088	179,088	155,919
DBS Fees		1,115	1,115	480
Licences		306	306	35
Travel Expenses		15,609	15,609	8,150
Minor Equipment		-	-	683
Resources		23,458	23,458	13,815
Bad Debts		1,470	1,470	1,789
Repairs and Maintenance		8,109	8,109	2,047
Refreshments		4,719	4,719	3,100
Supervision		480	480	860
Subscriptions		844	844	248
IT Maintenance and software		7,280	7,280	5,222
Cleaning		22,475	22,475	17,121
Telephone		4,047	4,047	3,775
Project Expenses		354	354	2,400
Loan Interest		528	528	-
Insurance		1,478	1,478	1,073
Governance and Support Costs	(7)	4,651	4,651	3,367
Post, Printing & Stationery		2,067	2,067	1,582
Depreciation		4,670	4,670	1,379
		<u>704,227</u>	<u>704,227</u>	<u>441,406</u>
Other expenditure:				
Sundry Expenses		416	416	233
		<u>416</u>	<u>416</u>	<u>233</u>
		<u>721,711</u>	<u>721,711</u>	<u>441,876</u>

Notes to the accounts

6. Expenditure

	Year Ended 30 June 2022	Year Ended 30 June 2021
	£	£
Restricted expenditure	639,154	335,712
Unrestricted expenditure	82,557	106,164
	<u>721,711</u>	<u>441,876</u>

7. 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	Total 2022	Basis of apportionment
	£	£	£	
Independent Examination Fees	-	1,240	1,240	type of expenditure
Professional Fees	1,135	-	1,135	type of expenditure
Interest Paid	-	-	-	type of expenditure
Payroll Bureau Fees	2,276	-	2,276	type of expenditure
	<u>3,411</u>	<u>1,240</u>	<u>4,651</u>	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
	£	£	£	
Independent Examination Fees	-	1,255	1,255	type of expenditure
Professional Fees	622	-	622	type of expenditure
Interest Paid	121	-	121	type of expenditure
Payroll Bureau Fees	1,369	-	1,369	type of expenditure
	<u>2,112</u>	<u>1,255</u>	<u>3,367</u>	

8. Analysis of employment costs

	Year Ended 30 June 2022	Year Ended 30 June 2021
	£	£
Wages and Salaries	377,707	198,647
Pensions	7,255	3,962
Social Security Costs	25,549	10,833
	<u>410,511</u>	<u>213,442</u>
Allocated as follows:		
Charitable Activities	410,511	193,170
Support Costs	-	-
	<u>410,511</u>	<u>193,170</u>

The average number of employees during the year was 23 (previous period: 13).

The charity considers its key management personnel comprises the trustees and Senior Managers. The total employment benefits of the key management personnel were £39,466 (previous period: £38,033).

No employee has benefits in excess of £60,000 (previous period: none).

9. Independent Examiner Fees

	Year Ended 30 June 2022	Year Ended 30 June 2021
	£	£
Independent examination fees	1,240	1,255
	<u>1,240</u>	<u>1,255</u>

Notes to the accounts

10. Tangible Fixed Assets

	Office and Music Equipment and Mobile Stage	Total
	£	£
Cost		
At 1 July 2021	7,143	7,143
Additions	9,863	9,863
At 30 June 2022	<u>17,006</u>	<u>17,006</u>
Depreciation		
At 1 July 2021	5,039	5,039
Charge for Year	4,670	4,670
At 30 June 2022	<u>9,709</u>	<u>9,709</u>
NET BOOK VALUE		
At 30 June 2022	<u>7,297</u>	<u>7,297</u>
At 30 June 2021	<u>2,104</u>	<u>2,104</u>

11. Analysis of debtors

	2022	2021
	£	£
Debtors	77,704	85,298
Prepayments	2,279	1,380
Other debtors	330	-
	<u>80,313</u>	<u>86,678</u>

Debtors and prepayments related to restricted funds £8,437 (2021:£83,455) and unrestricted funds £71,876 (2021: £3,223).

12. Creditors: amounts falling due within one year

	2022	2021
Notes	£	£
Access to Growth Loan	10,105	-
Creditors	22,331	5,172
Other creditors and accruals	1,150	1,110
Deferred income	-	33,461
Taxation and social security costs	10,275	4,223
	<u>43,861</u>	<u>43,966</u>

13. Deferred income

Deferred income comprises funding received in advance.

Balance as at 1 July 2021	33,461
Amount released to income earned from charitable activities	(33,461)
Amount deferred in year	-
Balance at 30 June 2022	<u>-</u>

14. Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Access to Growth Loan	37,895	-
	<u>37,895</u>	<u>-</u>

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 July 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2022
	£	£	£	£	£
General Fund	13,322	101,938	(82,557)	(17,210)	15,493
Designated Funds	115,000	-	-	15,000	130,000
	<u>128,322</u>	<u>101,938</u>	<u>(82,557)</u>	<u>(2,210)</u>	<u>145,493</u>

Previous reporting period

	Balance at 1 July 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2021
General Fund	44,162	76,353	(106,164)	(1,029)	13,322
Designated Funds	115,000	-	-	-	115,000
	<u>159,162</u>	<u>76,353</u>	<u>(106,164)</u>	<u>(1,029)</u>	<u>128,322</u>

Name of unrestricted fund:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves"

For future redundancy and closure costs

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 July 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2022
	£	£	£	£	£
Aberystwyth University - Culture Club	-	1,400	(1,400)	-	-
Access to Growth - Music Studio	-	12,000	-	-	12,000
Adyen NV - Culture Club	-	1,298	(1,298)	-	-
Care Leavers Transition Group	-	14,092	(6,460)	-	7,632
Community Reporters - Continue	-	5,875	(3,750)	-	2,125
Families First West Team - Culture Club	-	23	(23)	-	-
National Foundation Recharge Fund - Music Studio	-	38,898	-	-	38,898
Trafford Housing Trust - Music Studio	-	30,394	-	-	30,394
Saturday Challenge - Culture Club	-	30	(30)	-	-
University of Leeds - Culture Club	-	2,140	(2,140)	-	-
ACE **	245,062	365,106	(348,137)	180	262,211
Big Lottery Covid Outdoor Space	9,300	-	(9,300)	-	-
HMRC Furlough	-	424	(424)	-	-
Greater Sport	-	8,000	(2,297)	-	5,703
Lostock School - Music Mentoring	-	810	(172)	-	638
NAVSH Apprentice	-	14,181	(11,740)	-	2,441
RSMP	-	4,832	-	-	4,832
Scottish Youth Theatre	-	9,800	(9,800)	-	-
My World	-	2,000	(2,000)	-	-
Trafford Creative Mentorship - Music Mentoring	-	4,900	-	-	4,900
Trafford Housing Trust - Culture Club	29	-	(29)	-	-
Trafford Sports Relationship - Culture Club	-	55,751	(52,915)	20	2,856
Manchester Airport	1,313	-	(513)	-	800
Trafford MBC Care Leavers	2,692	7,766	(8,125)	-	2,333
Gorgeous Gorse Hill - Culture Club	-	128	(128)	-	-
Trafford MBC - Community Link Worker	-	25,000	(16,926)	-	8,074
Trafford MBC - Culture Club	-	2,000	(2,000)	-	-
Trafford MBC - Digital Grant	-	4,990	(463)	-	4,527
Trafford MBC - NAVSH Apprenticeship	-	2,000	(2,000)	-	-
Sport Works Limited - LDD Davyhulme	7,942	13,760	(14,859)	10	6,853
Sport Works Limited - Short Breaks Saturdays	5,679	37,587	(39,225)	-	4,041
Sport Works Limited - Sale West	845	4,328	(4,864)	-	309
Trafford MBC - Lines CCE Schools	9,021	19,000	(28,021)	-	-
Trafford Care Leavers Peer Mentors	-	30,970	(30,450)	-	520
Trafford MBC - Music Mentoring	-	500	(500)	-	-
Trafford MBC - Good Vibes Only	-	4,903	(2,870)	2,000	4,033
Trafford MBC - Hate Crime	-	5,000	-	-	5,000
Trafford Collective - Culture Club	-	510	(510)	-	-
Culture Club	-	816	(816)	-	-
Music Mentoring	-	18	(18)	-	-
42nd Street - Winter Discharge Funds	-	2,805	(2,805)	-	-
St John Vianney School	6,594	4,450	(11,549)	-	(505)
Trafford Youth Cabinet	8,593	13,838	(20,597)	-	1,834
	297,070	752,323	(639,154)	2,210	412,449

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 July 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2021
Alternative Creative Education	151,720	282,634	(189,292)	-	245,062
Big People Music	-	3,300	(3,300)	-	-
Big Lottery Covid Outdoor Space	-	9,300	-	-	9,300
DWP Access to Work	-	1,361	(1,361)	-	-
HMRC Furlough	-	7,062	(7,062)	-	-
Groundwork - Care Leavers Forum	-	1,000	(1,000)	-	-
Sesame Services - Care Leavers Forum	-	368	(368)	-	-
Trafford Housing Trust Covid 19	-	6,185	(6,386)	201	-
Trafford Housing Trust - Culture Club	-	6,430	(6,401)	-	29
Trafford Sports Relationship - Culture Club	-	7,837	(7,837)	-	-
WEA - ESF	-	19,836	(19,836)	-	-
Manchester Airport	-	1,313	-	-	1,313
Trafford MBC Care Leavers	3,434	4,984	(5,726)	-	2,692
Sport Works Limited Challenge	909	2,064	(2,973)	-	-
Gorgeous Gorse Hill	-	458	(458)	-	-
Trafford MBC - Summer School	-	4,900	(4,900)	-	-
Trafford Complex Needs Team - Summer School	-	2,584	(2,584)	-	-
Sport Works Limited - LDD Davyhulme	12,466	9,448	(13,972)	-	7,942
Trafford Complex Needs Team - LDD Davyhulme	-	2,584	(2,584)	-	-
Sport Works Limited - Short Breaks Saturdays	-	28,700	(23,021)	-	5,679
Sport Works Limited - Sale West	2,144	2,240	(3,539)	-	845
Trafford MBC Lines CCE Schools	16,645	-	(7,624)	-	9,021
Trafford MBC Community Cohesion	(828)	-	-	828	-
Trafford MBC Behind Bars	12,617	-	(12,617)	-	-
St John Vianney School	4,386	6,194	(3,986)	-	6,594
Trafford Youth Cabinet	3,752	13,726	(8,885)	-	8,593
	207,245	424,508	(335,712)	1,029	297,070

Notes to the accounts

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Aberystwyth University - Culture Club	University paid placement for Culture Club
Access to Growth - Music Studio	Music Studio refurbishment funding
Adyen NV - Culture Club	Online Culture Club bookings
Care Leavers Transition Group	Care experience children transition support from primary to secondary school
Community Reporters - Continue	European research project exploring experiences of Covid on young people
Families First West Team - Culture Club	HAF holiday activities
National Foundation Recharge Fund - Music Studio	Music Studio refurbishment funding
Trafford Housing Trust - Music Studio	Music Studio refurbishment funding
Saturday Challenge - Culture Club	For Culture Club
University of Leeds - Culture Club	Working with IWM exploring identity
ACE **	Delivery of Alternative Creative Education programmes to young people
Big Lottery Covid Outdoor Space	Response to Covid 19 utilising outdoor space for activities
HMRC Furlough	Furlough payments for staff
Greater Sport	Sports leadership
Lostock School - Music Mentoring	Music mentoring
NAVSH Apprentice	Care leavers pathway into employment
RSMP	Hong Kong British nationals (OS) integration project
Scottish Youth Theatre	Phone call to the world COP26 project
My World	Children in care youth club
Trafford Creative Mentorship - Music Mentoring	Music mentoring
Trafford Housing Trust - Culture Club	Holiday hunger, arts and cookery projects
Trafford Sports Relationship - Culture Club	Culture Club
Manchester Airport	Covid 19 response supporting outdoor and gardening activities. The balance on this fund represents future depreciation
Trafford MBC Care Leavers	Care Leavers Forum film project
Gorgeous Gorse Hill - Culture Club	Community events
Trafford MBC - Community Link Worker	Trafford Team Together community link worker role
Trafford MBC - Culture Club	Holiday activity fund
Trafford MBC - Digital Grant	E-Safety training for foster carers
Trafford MBC - NAVSH Apprenticeship	Care leavers pathway into employment
Sport Works Limited - LDD Davyhulme	Commissioned funding to deliver activity sessions for young people with disabilities and learning difficulties
Sport Works Limited - Short Breaks Saturdays	A Trafford Council commissioned SEN(D) respite provision (Saturdays and school holidays) for children under 11 years
Sport Works Limited - Sale West	Generic youth work provision outreach and partnership project
Trafford MBC - Lines CCE Schools	Theatre in education project
Trafford Care Leavers Peer Mentors	You Can mentoring project
Trafford MBC - Music Mentoring	Music mentoring
Trafford MBC - Good Vibes Only	Generic youth provision
Trafford MBC - Hate Crime	Awareness project
Trafford Collective - Culture Club	Reset mental health event
Culture Club	Holiday activities
Music Mentoring	Music mentoring
42nd Street - Winter Discharge Funds	Cost of living support for care leavers
St John Vianney School	Delivery of creative activities to 6th Form College
Trafford Youth Cabinet	Youth Voice, social action - young people and politics

Notes to the accounts

16. Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022
	£	£	£	£
Tangible fixed assets	4,834	-	2,463	7,297
Cash at bank and in hand	18,541	130,000	403,547	552,088
Other net current assets/(liabilities)	(7,882)	-	6,439	(1,443)
Total	15,493	130,000	412,449	557,942

Previous reporting period

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2021
	£	£	£	£
Tangible fixed assets	1,719	-	385	2,104
Cash at bank and in hand	256,390	115,000	9,186	380,576
Other net current assets/(liabilities)	(7,282)	-	49,994	42,712
Total	13,322	115,000	297,070	425,392

17. 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.

GORSE HILL STUDIOS CREATIVE COMMUNITY

England & Wales - Charity number 1172118

Accounts

GORSE HILL STUDIOS CREATIVE COMMUNITY

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE 2021**

Registered Charity No. 1172118
Company Registration No. 09646545

GORSE HILL STUDIOS CREATIVE COMMUNITY

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GORSE HILL STUDIOS CREATIVE COMMUNITY

Report of the trustees for the year ended 30th June 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th June 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

The purposes of the charity are to promote and advance involvement, participation, and access to the arts for the general public and especially for young people in Greater Manchester and particularly Gorse Hill ward and neighbouring areas.

Vision

all young people have the right to social, emotional, educational, and cultural investment in their future.

Mission

We support them to build achievable aspirational pathways for their future, enabling young people to overcome challenges and express themselves in a safe, inclusive, and creative space to reach their potential and help build a stronger community, and change their future.

Youth Work targeted services for children and young people:

- creative opportunities and pathways
- access to education and learning
- formal learning in an informal setting
- providing nurturing and challenging support through youth work and mentoring
- building trusted relationships

The core activity is to provide:

- bespoke alternative creative education programmes
- mentoring opportunities, including developing young people as Advocates and peer leaders
- develop career aspirations and pathways, including providing a link to creative industries
- arts projects and activities, specialising in combining art forms
- specialism in delivering support to young people with additional needs
- youth work services, maintaining young people's engagement
- a social action programme, taking a 'youth-led approach
- affordable and desirable creative spaces, resources and support

We continuously work towards delivering the following key objectives:

- supporting young people's personal and social development
- Using the Arts to develop leadership, aspirations and potential
- provide an accessible resource for young people to engage in creative arts
- help to reduce isolation and improve wellbeing

GORSE HILL STUDIOS CREATIVE COMMUNITY

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:

- providing a youth led creative environment with particular focus on young people who are excluded from education, marginalised and disadvantaged
- strengthening community cohesion, bringing diverse communities together to learn and grow new initiatives and build resilience
- providing alternative creative education programmes to support young people with a pathway into education, employment or make better life choices
- providing affordable desirable space, resources and support to emerging artist, local creative organisations, community groups and projects

Partnership Work

The Charity continues to develop partnerships, building on relationships with the existing partner and taking opportunities where appropriate to gain new partners.

- Sport Works - has delivered creative, fun activities in partnership with Sport Works, to young people with disabilities in the evenings and at weekends.
- Trafford Council – commissioned by Trafford Council to provide nurturing support and guidance to enable the voice of young people to be present and heard at a strategic level through the following forums: Trafford Youth Cabinet and the Care Leavers Forum
- Schools with termly programmes, that include social and emotional development through the arts and creative learning projects.
- Advocacy - Trafford's Participation Officer who advocates for young people in care, supporting the Children In Care Council in our mission to be a Looked after children and young people friendly organisation
- Virtual Heads from x 4 Greater Manchester Boroughs, accepting new referrals for the ACE programme.
- LCEP – Local Cultural Education Partnership, part of the steering group that is establishing the much-needed Trafford LCEP, aimed at cultural organisations, education and artists co-creating a vision that will actively promote, embed access to cultural education for children and young people across Trafford.
- Community Reporting – development opportunity, by achieving licensee status from People's Voice Media and becoming part of the story telling movement.
- Music – Partnership with Big Peoples Music, funded by Youth Music, focusing on filling the gap in access to music education.
- Holiday provision, established a brand of school holiday activities, Culture Club, as part of the national HAF tackling holiday hunger.

Covid -19

The world pandemic is still very much present, although social distance restrictions have lifted, the future is still volatile. The changes and effect that have occurred due to covid 19 such as staff's choices to have the vaccine, the effects of regulations constantly changing and keeping up to date with how

GORSE HILL STUDIOS CREATIVE COMMUNITY

this effects Gorse Hill Studios means we are still looking to the National Youth Agency for advice and guidance and constantly updating our Covid 19 risk assessments to keep everyone safe.

A review of our achievements and performance

The Charity continues to take steps to build and develop including a staffing restructure to match the business needs and create professional pathways, such as HR and Finance positions. Our bespoke Alternative Creative Education programmes and open access arts provision have given young people the opportunity to progress into education, employment and further education. By working together with our supporters, volunteers, partners and funders we have been able to achieve change for young people, making a real positive difference through our work.

- We are continually listening to the young people we serve and respond to changes driven by external factors – we did this by carrying out a consultation with all our ACE stakeholders
- Pilotlight – accepted onto the charities business support programme, focusing on developing a new strategic 3 year plan and building a evidence of impact so we can be awarded core funding to support our creative engagement offer.

Financial review

The charity generated a net surplus of £58,985 (prior year £36,661). The trustees were satisfied with this result and believe it to be a good foundation for the future.

Investment powers and policy

The trustees will be looking to invest a proportion of funds in an interest bearing account, whilst retaining an appropriate level of cash to manage day to day activities.

Reserves policy and going concern

The balance held in unrestricted, undesignated, reserves at 30th June 2021 was £13,322 of which £11,603 are free reserves after allowing for funds tied up in tangible fixed assets. Post year end this reserve has been built back up again to 30th June 2020 levels.

The trustees aim to maintain reserves in unrestricted funds at a level which equates to approximately three 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 costs are covered.

The Charity's main source of income is grants and rental income. 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.

The Charity is now working toward drawing up a reserves policy that will reflect sufficient funds to act as a wind up budget giving the charity a safety net.

Risk management

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

The following key risks have been identified:

- The Charity continues to liaise with Trafford Council to finalise the lease arrangements for the building and as yet costs have not been agreed.

GORSE HILL STUDIOS CREATIVE COMMUNITY

- Service Level Agreements for key services, i.e. Fire Safety, Heating Management and PAT testing are to be negotiated with Trafford Council.
- Premises costs will increase year on year, especially utility costs.
- Income is currently projected by using historic numbers of referrals to the ACE programme, fewer referrals could significantly reduce income.
- The Charity needs to continue to work towards establishing an independent reputation outside of Trafford Council.
- Retention and recruitment of staff in a job seeker friendly employment market.
- Cyber-crime and increasing IT security challenges.

The trustees are aware of the importance of securing a fit for purpose lease arrangement with Trafford Council, along with securing cost effective utilities providers. The Board are confident that the ACE projected income is fair and appropriate.

Plans for Future Periods

We are continuing to work towards achieving our new Business Plan: 2021 - 24. Work has now started on revisiting the strategic plan in a view to produce revised or new objectives for the following 3 year plan.

The focus is on income generation and securing core funding in order to widen the offer of the alternative creative education programme. We will have a focus on partnership and collaboration through facilitating networking events with alternative education providers, unlocking the potential to build a wider movement of change for young people who share our ambition for young people. We aim to produce hard evidence to detail how we bring about positive changes for young people with whom we work.

Structure, governance and management

Gorse Hill Studios Creative Community is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18 June 2015. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 17 March 2017.

Appointment of trustees

As set out in the Articles of Association; trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training

Directors are recruited for their knowledge and expertise. Potential Directors are approached informally about joining the Board of Directors. They are made aware of the obligations of company Directors and referred to the Business Plan on the responsibilities of company Directors. They are then invited to attend a meeting of Directors as observers and if the potential Trustee still wishes to be a Trustee of the company and the existing Directors are in agreement about their appointment, they are invited to become members of the Board of Directors.

Directors are encouraged to remain informed about their duties as Directors and will be circulated with Company communications on issues that pertain to the good governance of the Company.

GORSE HILL STUDIOS CREATIVE COMMUNITY

Organisation

The board of trustees administers the charity. The board normally meets 6 times per year. Senior managers are appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Gorse Hill Studios Creative Community

Charity Number: 1172118

Company Registration Number: 09646545

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Simone Finegan

Lee Morgan

Jennifer Riding Chair

Kate Williams

Eleanor Wotherspoon

Ruth Hannan (appointed September 2020)

Glynis Williams (appointed September 2020)

Senior managers

Caroline Gleaves

Registered Office

Gorse Hill Studios

Cavendish Road

Stretford

Manchester

M32 OPR

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

GORSE HILL STUDIOS CREATIVE COMMUNITY**Bankers**

Yorkshire Bank
34 Princes Street
Stockport
SK1 1RE

Royal Bank of Scotland
488 Blackburn Road
Astley Bridge
Bolton
BL1 8PE

GORSE HILL STUDIOS CREATIVE COMMUNITY**Trustees' responsibilities in relation to the financial statements**

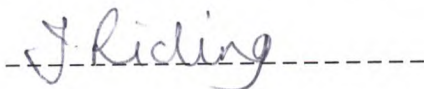
The charity trustees (who are also the directors of Gorse Hill Studios Creative Community for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 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 Companies Act 2006. 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.

By order of the board of trustees

A handwritten signature in cursive script, appearing to read "J. Riding", is written over a horizontal dashed line.

Jennifer Riding
Chair

Date: 15th December 2021

Independent examiner's report to the trustees of Gorse Hill Studios Creative Community

I report on the accounts of the company for the year ended 30th June 2021, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's 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 in the statement 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 in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 15th December 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2021
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 30 June 2021 £	Total Funds Year Ended 30 June 2020 £
Income from:					
Donations and legacies	(3)	402	-	402	1,090
Charitable Activities	(4)	49,587	424,508	474,095	455,525
Other Trading Activities	(5)	26,340	-	26,340	29,821
Investment Income		24	-	24	1
Total		76,353	424,508	500,861	486,437
Expenditure on:					
Raising Funds	(6)	-	237	237	9,732
Charitable Activities	(6)	105,931	335,475	441,406	439,661
Other	(6)	233	-	233	383
Total		106,164	335,712	441,876	449,776
Net income/(expenditure)		(29,811)	88,796	58,985	36,661
Transfers between funds	(14)	(1,029)	1,029	-	-
Net movement in funds		(30,840)	89,825	58,985	36,661
Reconciliation of funds					
Total funds brought forward	(14)	159,162	207,245	366,407	329,746
Total funds carried forward	(14)	128,322	297,070	425,392	366,407

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

The notes on pages 12 to 21 form part of these accounts.

BALANCE SHEET AS AT 30 JUNE 2021

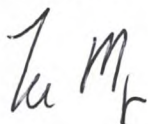
Company Registration Number: 09646545

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(10)	2,104	1,312
Total fixed assets		<u>2,104</u>	<u>1,312</u>
Current assets:			
Debtors	(11)	86,678	122,403
Cash at Bank & in Hand		380,576	264,396
Total current assets		<u>467,254</u>	<u>386,799</u>
Liabilities:			
Creditors: Amounts falling due within one year	(12)	43,966	21,704
Net current assets		<u>423,288</u>	<u>365,095</u>
Total assets less current liabilities		425,392	366,407
Total net assets		<u><u>425,392</u></u>	<u><u>366,407</u></u>
The funds of the charity:			
Restricted income funds	(14)	297,070	207,245
Unrestricted income funds	(14)	128,322	159,162
Total charity funds		<u><u>425,392</u></u>	<u><u>366,407</u></u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 15th December 2021



Lee Morgan Treasurer

The notes on pages 12 to 21 form part of these accounts.

Statement of Cash Flows for the year ended 30 June 2021

	Notes	Year Ended 30 June 2021 £	Year Ended 30 June 2020 £
Net cash (provided)/used in operating activities	(17)	118,327	74,696
Cash flows from investment activities:			
Interest Received		24	1
Purchase of fixed assets		(2,171)	(1,969)
Net cash provided by investing activities		<u>(2,147)</u>	<u>(1,968)</u>
(Decrease)/increase in cash and cash equivalents during the year		116,180	72,728
Cash and cash equivalents brought forward		264,396	191,668
Cash and cash equivalents carried forward		<u><u>380,576</u></u>	<u><u>264,396</u></u>

Notes to the accounts

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 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 26 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.

(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.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consist of advertising and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts

1. Accounting policies (continued)**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office and Music Equipment 33.33% on cost

(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 administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond administering the deductions and paying these to the pension provider.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

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).

Roberta Gleaves, the daughter of senior manager Caroline Gleaves, was paid £720 (2020: £nil) for delivery of youth support work. Duncan Gleaves, the husband of senior manager Caroline Gleaves, was paid £550 (2020: £nil) for repairs and maintenance work.

3. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Year Ended 30 June 2021	Year Ended 30 June 2021	Year Ended 30 June 2021	Year Ended 30 June 2020
	£	£	£	£
Donations	402	-	402	1,090
	402	-	402	1,090
Previous reporting period	1,090	-	1,090	

Notes to the accounts

4. Income from charitable activities

	Unrestricted Funds Year Ended 30 June 2021 £	Restricted Funds Year Ended 30 June 2021 £	Total Funds Year Ended 30 June 2021 £	Total Funds Year Ended 30 June 2020 £
Unrestricted grants:				
Small grants	1,489	-	1,489	4,249
Lauriston Trust	5,000	-	5,000	-
Trafford MBC - Inclusion	3,900	-	3,900	-
YCSF	39,198	-	39,198	-
Restricted grants:				
Alternative Creative Education	-	282,634	282,634	305,401
Amey	-	-	-	4,777
Big People Music	-	3,300	3,300	-
Big Lottery Covid Outdoor Space	-	9,300	9,300	-
DWP Access to Work	-	1,361	1,361	-
HMRC Furlough	-	7,062	7,062	8,492
Groundwork - Care Leavers Forum	-	1,000	1,000	-
Sesame Services - Care Leavers Forum	-	368	368	-
Trafford Housing Trust Covid 19	-	6,185	6,185	-
Trafford Housing Trust - Culture Club	-	6,430	6,430	-
Trafford Sports Relationship - Culture Club	-	7,837	7,837	-
WEA - ESF	-	19,836	19,836	-
Manchester Airport	-	1,313	1,313	-
Trafford MBC Care Leavers	-	4,984	4,984	3,267
Sport Works Limited Challenge	-	2,064	2,064	5,371
Gorgeous Gorse Hill	-	458	458	-
Trafford MBC - Summer School	-	4,900	4,900	-
Trafford Complex Needs Team - Summer School	-	2,584	2,584	-
Wythenshawe Community Housing	-	-	-	3,800
Peoples' Voice Media Community Reporters	-	-	-	250
Sport Works Limited - LDD Davyhulme	-	9,448	9,448	5,856
Trafford Complex Needs Team - LDD Davyhulme	-	2,584	2,584	-
Sport Works Limited - Short Breaks Saturdays	-	28,700	28,700	13,420
Sport Works Limited - Sale West	-	2,240	2,240	2,851
Trafford MBC Lines CCE Schools	-	-	-	17,500
Trafford MBC Apprenticeships	-	-	-	2,000
Trafford MBC Community Cohesion	-	-	-	5,000
Trafford MBC Covid-19	-	-	-	2,750
GMP Lines CCE Schools	-	-	-	1,500
Trafford MBC Mentoring	-	-	-	5,250
Trafford MBC Behind Bars	-	-	-	14,763
Trafford MBC Missing from Home	-	-	-	16,667
Trafford Housing Trust Ace Development	-	-	-	12,028
Trafford MBC Short Films	-	-	-	4,296
St John Vianney School	-	6,194	6,194	2,300
Trafford Carers Centre	-	-	-	300
Trafford Youth Cabinet	-	13,726	13,726	6,863
UK Youth	-	-	-	5,000
Thrive Pulse Regeneration	-	-	-	804
Virgin Money	-	-	-	500
The Lowry	-	-	-	270
	49,587	424,508	474,095	455,525
Previous reporting period	13,241	442,284	455,525	

Notes to the accounts

5. Income from other trading activities

	Unrestricted Funds Year Ended 30 June 2021 £	Restricted Funds Year Ended 30 June 2021 £	Total Funds Year Ended 30 June 2021 £	Total Funds Year Ended 30 June 2020 £
Fundraising events	-	-	-	-
Project Income	2,660	-	2,660	-
Rental income	23,680	-	23,680	29,821
	<u>26,340</u>	<u>-</u>	<u>26,340</u>	<u>29,821</u>
Previous reporting period	29,821	-	29,821	

6. Expenditure

	Notes	Projects £	Year Ended 30 June 2021 £	Year Ended 30 June 2020 £
Costs of raising funds:				
Events Costs		224	224	9,647
Advertising and marketing		13	13	85
		<u>237</u>	<u>237</u>	<u>9,732</u>

Expenditure on charitable activities:

Employment Costs	(8)	213,442	213,442	246,364
Training		4,729	4,729	2,797
Room Hire		190	190	360
Freelance Costs		155,919	155,919	142,195
DBS Fees		480	480	476
Licences		35	35	955
Travel Expenses		8,150	8,150	9,448
Minor Equipment		683	683	41
Resources		13,815	13,815	3,908
Bad Debts		1,789	1,789	(360)
Repairs and Maintenance		2,047	2,047	7,084
Refreshments		3,100	3,100	5,057
Supervision		860	860	1,300
Subscriptions		248	248	-
IT Maintenance and software		5,222	5,222	4,102
Cleaning		17,121	17,121	2,186
Telephone		3,775	3,775	2,831
Project Expenses		2,400	2,400	2,611
Insurance		1,073	1,073	686
Governance and Support Costs	(7)	3,367	3,367	4,753
Post, Printing & Stationery		1,582	1,582	2,209
Depreciation		1,379	1,379	658
		<u>441,406</u>	<u>441,406</u>	<u>439,661</u>

Other expenditure:

Sundry Expenses		233	233	383
		<u>233</u>	<u>233</u>	<u>383</u>
		<u>441,876</u>	<u>441,876</u>	<u>449,776</u>

	Year Ended 30 June 2021 £	Year Ended 30 June 2020 £
Restricted expenditure	335,712	336,152
Unrestricted expenditure	106,164	113,624
	<u>441,876</u>	<u>449,776</u>

Notes to the accounts

7. 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 £	Total £	Basis of apportionment
Independent Examination Fees	-	1,255	1,255	type of expenditure
Professional Fees	622	-	622	type of expenditure
Interest Paid	121	-	121	type of expenditure
Payroll Bureau Fees	1,369	-	1,369	type of expenditure
	<u>2,112</u>	<u>1,255</u>	<u>3,367</u>	

8. Analysis of employment costs

	Year Ended 30 June 2021 £	Year Ended 30 June 2020 £
Wages and Salaries	198,647	229,100
Pensions	3,962	4,302
Social Security Costs	10,833	12,962
	<u>213,442</u>	<u>246,364</u>
Allocated as follows:		
Charitable Activities	213,442	193,170
Support Costs	-	-
	<u>213,442</u>	<u>193,170</u>

The average number of employees during the year was 13 (previous period: 15).

The charity considers its key management personnel comprises the trustees and Senior Managers. The total employment benefits of the key management personnel were £41,939 (previous period: £41,404).

No employee has benefits in excess of £60,000 (previous period: none).

9. Independent Examiner Fees

	Year Ended 30 June 2021 £	Year Ended 30 June 2020 £
Independent examination fees	1,255	1,080
Other financial services	-	90
	<u>1,255</u>	<u>1,170</u>

10. Tangible Fixed Assets

	Office and Music Equipment £	Total £
Cost		
At 1 July 2020	4,972	4,972
Additions	2,171	2,171
At 30 June 2021	<u>7,143</u>	<u>7,143</u>
Depreciation		
At 1 July 2020	3,660	3,660
Charge for Year	1,379	1,379
At 30 June 2021	<u>5,039</u>	<u>5,039</u>
NET BOOK VALUE		
At 30 June 2021	<u>2,104</u>	<u>2,104</u>
At 30 June 2020	<u>1,312</u>	<u>1,312</u>

Notes to the accounts

11. Analysis of debtors

	2021	2020
	£	£
Debtors	85,298	121,501
Prepayments	1,380	482
Other debtors	-	420
	<u>86,678</u>	<u>122,403</u>

Debtors and prepayments related to restricted funds £83,455 (2020:£120,212) and unrestricted funds £3,223 (2020: £2,191).

12. Creditors: amounts falling due within one year

	2021	2020
Notes	£	£
Creditors	5,172	15,181
Other creditors and accruals	1,110	1,080
Deferred income	(13) 33,461	-
Taxation and social security costs	4,223	5,443
	<u>43,966</u>	<u>21,704</u>

13. Deferred income

Deferred income comprises funding received in advance.

Balance as at 1 July 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	33,461
Balance at 30 June 2021	<u>33,461</u>

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 July 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2021
	£	£	£	£	£
General Fund	44,162	76,353	(106,164)	(1,029)	13,322
Designated Funds	115,000	-	-	-	115,000
	<u>159,162</u>	<u>76,353</u>	<u>(106,164)</u>	<u>(1,029)</u>	<u>128,322</u>

Previous reporting period

	Balance at 1 July 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2020
General Fund	117,421	44,153	(113,624)	(3,788)	44,162
Designated Funds	115,000	-	-	-	115,000
	<u>232,421</u>	<u>44,153</u>	<u>(113,624)</u>	<u>(3,788)</u>	<u>159,162</u>

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves"
For future redundancy and closure costs

Notes to the accounts

14. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 July 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2021
	£	£	£	£	£
Alternative Creative Education	151,720	282,634	(189,292)	-	245,062
Big People Music	-	3,300	(3,300)	-	-
Big Lottery Covid Outdoor Space	-	9,300	-	-	9,300
DWP Access to Work	-	1,361	(1,361)	-	-
HMRC Furlough	-	7,062	(7,062)	-	-
Groundwork - Care Leavers Forum	-	1,000	(1,000)	-	-
Sesame Services - Care Leavers Forum	-	368	(368)	-	-
Trafford Housing Trust Covid 19	-	6,185	(6,386)	201	-
Trafford Housing Trust - Culture Club	-	6,430	(6,401)	-	29
Trafford Sports Relationship - Culture Club	-	7,837	(7,837)	-	-
WEA - ESF	-	19,836	(19,836)	-	-
Manchester Airport	-	1,313	-	-	1,313
Trafford MBC Care Leavers	3,434	4,984	(5,726)	-	2,692
Sport Works Limited Challenge	909	2,064	(2,973)	-	-
Gorgeous Gorse Hill	-	458	(458)	-	-
Trafford MBC - Summer School	-	4,900	(4,900)	-	-
Trafford Complex Needs Team - Summer School	-	2,584	(2,584)	-	-
Sport Works Limited - LDD Davyhulme	12,466	9,448	(13,972)	-	7,942
Trafford Complex Needs Team - LDD Davyhulme	-	2,584	(2,584)	-	-
Sport Works Limited - Short Breaks Saturdays	-	28,700	(23,021)	-	5,679
Sport Works Limited - Sale West	2,144	2,240	(3,539)	-	845
Trafford MBC Lines CCE Schools	16,645	-	(7,624)	-	9,021
Trafford MBC Community Cohesion	(828)	-	-	828	-
Trafford MBC Behind Bars	12,617	-	(12,617)	-	-
St John Vianney School	4,386	6,194	(3,986)	-	6,594
Trafford Youth Cabinet	3,752	13,726	(8,885)	-	8,593
	207,245	424,508	(335,712)	1,029	297,070

Notes to the accounts

14. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 July 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2020
Alternative Creative Education	34,851	305,401	(189,657)	1,125	151,720
Amey	-	4,777	(4,777)	-	-
Trafford MBC Care Leavers	3,117	3,267	(2,950)	-	3,434
Sport Works Limited Challenge	2,075	5,371	(6,950)	413	909
Wythenshawe Community Housing	-	3,800	(3,800)	-	-
Peoples' Voice Media Community Reporters	3,775	250	(4,025)	-	-
Sport Works Limited - LDD Davyhulme	12,527	5,856	(5,917)	-	12,466
Sport Works Limited - Short Breaks Saturdays	943	13,420	(14,363)	-	-
Sport Works Limited - Sale West	3,886	2,851	(4,593)	-	2,144
Lauriston Trust	3,636	-	(3,636)	-	-
Trafford MBC Lines CCE Schools	4,970	17,500	(5,825)	-	16,645
Trafford MBC Apprenticeships	-	1,500	(1,500)	-	-
Trafford MBC Community Cohesion	-	5,000	(5,000)	-	-
Trafford MBC Covid-19	-	2,750	(3,578)	-	(828)
GMP Lines CCE Schools	-	1,500	(1,500)	-	-
Trafford MBC Mentoring	-	5,250	(5,250)	-	-
Trafford MBC Behind Bars	-	14,763	(2,146)	-	12,617
Trafford MBC Missing from Home	15,539	16,667	(32,206)	-	-
Trafford Housing Trust Ace Development	-	12,028	(12,028)	-	-
Trafford MBC Short Films	-	4,296	(4,296)	-	-
St John Vianney School	5,386	2,300	(5,550)	2,250	4,386
Trafford Carers Centre	-	300	(300)	-	-
Trafford Youth Cabinet	-	6,863	(3,111)	-	3,752
Trafford MBC Virtual School	5,040	-	(5,040)	-	-
UK Youth	-	5,000	(5,000)	-	-
Thrive Pulse Regeneration	-	804	(804)	-	-
Virgin Money	-	500	(500)	-	-
The Lowry	-	270	(270)	-	-
School for Social Entrepreneurs	1,580	-	(1,580)	-	-
	97,325	442,284	(336,152)	3,788	207,245

Notes to the accounts

14. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Alternative Creative Education	Delivery of Alternative Creative Education programmes to young people
Big People Music	Partnership project music education and diversionary activities
Big Lottery Covid Outdoor Space	Response to Covid 19 utilising outdoor space for activities
DWP Access to Work	Disability DDA staffing support
HMRC Furlough	Furlough payments for staff
Groundwork - Care Leavers Forum	Funding for resources for care leavers
Sesame Services - Care Leavers Forum	Christmas hampers
Trafford Housing Trust Covid 19	Covid 19 support for supervision, resources and extra cleaning
Trafford Housing Trust - Culture Club	Holiday hunger, arts and cookery projects
Trafford Sports Relationship - Culture Club	Holiday hunger, arts and cookery projects
WEA - ESF	Alternative Creative Education for 16+ young people
Manchester Airport	Covid 19 response supporting outdoor and gardening activities
Trafford MBC Care Leavers	Care Leavers Forum film project
Sport Works Limited Challenge	SEN provision partnership project with SportWorks
Gorgeous Gorse Hill	Community events
Trafford MBC - Summer School	Additional short break activities for children in care
Trafford Complex Needs Team - Summer School	Extra respite activities for young people with SEND
Sport Works Limited - LDD Davyhulme	Commissioned funding to deliver activity sessions for young people with disabilities and learning difficulties
Trafford Complex Needs Team - LDD Davyhulme	Additional funding for Covid response activities
Sport Works Limited - Short Breaks Saturdays	A Trafford Council commissioned SEN(D) respite provision (Saturdays and school holidays) for children under 11 years
Sport Works Limited - Sale West	Generic youth work provision outreach and partnership project
Trafford MBC Lines CCE Schools	Theatre in education project
Trafford MBC Community Cohesion	for open access arts and youth work projects
Trafford MBC Behind Bars	to deliver music projects focusing on reducing those at risk
St John Vianney School	Delivery of creative activities to 6th Form College
Trafford Youth Cabinet	Youth Voice, social action - young people and politics

15. Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2021
	£	£	£	£
Tangible fixed assets	1,719	-	385	2,104
Cash at bank and in hand	18,885	115,000	246,691	380,576
Other net current assets/(liabilities)	(7,282)	-	49,994	42,712
Total	13,322	115,000	297,070	425,392

Previous reporting period

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2020
	£	£	£	£
Tangible fixed assets	542	-	770	1,312
Cash at bank and in hand	140,210	115,000	9,186	264,396
Other net current assets/(liabilities)	(7,025)	-	107,724	100,699
Total	44,162	115,000	207,245	366,407

16. 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

17. Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 30 June 2021	Year Ended 30 June 2020
	£	£
Net movement in funds	58,985	36,661
Add back depreciation	1,379	658
Deduct investment income	(24)	(1)
(Increase)/Decrease in debtors	35,725	19,985
(Decrease)/Increase in creditors	22,262	17,393
Net cash (provided)/used in operating activities	118,327	74,696