

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 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 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.

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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 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

Eleanor Wotherspoon (resigned November 2021)

Ruth Hannan Company Secretary

Glynis Williams

Senior managers

Caroline Gleaves

Registered Office

Gorse Hill Studios

Cavendish Road

Stretford

Manchester

M32 OPR

GORSE HILL STUDIOS CREATIVE COMMUNITY**Independent Examiners**

Community Accountancy Service Limited

The Grange

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

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Trustees' responsibilities in relation to the financial statements

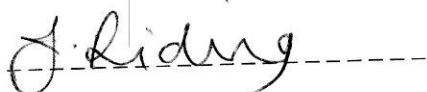
The charity trustees (who are also the directors of Gorse Hill Studios Creative Community for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally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

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 30 June 2022	Total Funds Year Ended 30 June 2021
	Notes	£	£	£	£
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
		<u>588,540</u>	<u>423,288</u>
Net current assets			
		595,837	425,392
Total assets less current liabilities			
Creditors: Amounts falling due after more than one year	(14)	(37,895)	-
		<u>557,942</u>	<u>425,392</u>
Total net assets			
The funds of the charity:			
Restricted income funds	(15)	412,449	297,070
Unrestricted income funds	(15)	145,493	128,322
		<u>557,942</u>	<u>425,392</u>
Total charity funds			

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

		Year Ended 30 June 2022	Year Ended 30 June 2021
	Notes	£	£
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		181,313	118,327
Cash flows from investment activities:			
Interest Received		62	24
Purchase of fixed assets		(9,863)	(2,171)
Net cash provided by investing activities		(9,801)	(2,147)
(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		552,088	380,576

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
	3,996	-	3,996	402

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
	402	-	402

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	17,006	17,006
Depreciation		
At 1 July 2021	5,039	5,039
Charge for Year	4,670	4,670
At 30 June 2022	9,709	9,709
NET BOOK VALUE		
At 30 June 2022	7,297	7,297
At 30 June 2021	2,104	2,104

11. Analysis of debtors

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

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

	Notes	2022	2021
		£	£
Access to Growth Loan		10,105	-
Creditors		22,331	5,172
Other creditors and accruals		1,150	1,110
Deferred income	(13)	-	33,461
Taxation and social security costs		10,275	4,223
		43,861	43,966

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	-

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

	2022	2021
	£	£
Access to Growth Loan	37,895	-
	37,895	-

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.