

2021/2022 Annual Report



Registered charity
no: 1179731

Annual Report and
Financial
Statements 1 April
2021 to 31 March
2022

Friends of Victoria Park, Stretford

Reference and administration information

Charity number	1179731
Registered office and operational address	Victoria Park Community Building Victoria Park Stretford Manchester M32 0AD

Trustees

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

Shelly Quinton-Hulme

Ita Kirrane

Simon Bramhall

Appointed 5th August 2021

Christine Barry

Tom Ross

Stephen Adshead

Charlotte Evans

Resigned 5th October 2021

Suzy Woods

Jean Napier

Margaret Longworth

Resigned 19th July 2022

Claudia De Carlo

Resigned 5th July 2021

Karin Miller

Resigned 12th July 2022

Habeeba Bharat

Julie Bramall

Appointed 20th August 2022

Carol Hodgson

Appointed 20th August 2022

Anne Clayson

Appointed 5th August 2021

Key management personnel

Office manager / CEO – Jane Kilworth

Café Manager – Gillian Clare Booth / Kayleigh Flaherty

Bankers

CAF Bank Ltd

25 Kings Hill Avenue

Kings Hill

West Mailing

Independent examiner

Patrick Morrello, Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester M60 0AS.

Friends of Victoria Park Stretford

Trustees' annual report for the year ended 31 March 2022

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

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The Friends of Victoria Park, Stretford formed and constituted in March 2002 as a community group. During 2018 we gained registered charity status as a charitable incorporated organisation in preparation for running The Tearoom and The Community Building. Our constitution can be found on our website.

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

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Our charitable aim is as follows: For the benefits of the inhabitants of Stretford, to provide or assist in the provision of facilities for recreation and other leisure time occupation in the interests of social welfare with the object of improving their conditions of life for the inhabitants of the area in particular but not exclusively by the preservation, promotion, support, assistance and improvement of Victoria Park

We formed to save and restore our local park which had become a no-go zone due to it being so neglected by Trafford Council. Over the past 20 years we have worked really hard to make improvements and stage wonderful events that bring our community together and raise funds for the park improvements. We review our mission / Vision / goal / aims and behaviours each year.

OUR MISSION

[What we do]

To ensure Victoria Park remains as one of the best community hubs and visitor attractions in Stretford / Trafford.

OUR VISION

[What we want to be]

To be a welcoming, vibrant park; the vital green heart of our urban community; offering modern facilities, and yet maintaining elements of its Victorian heritage.

OUR GOALS

[What we must achieve]

- A well-maintained park for all;
- A broad, diverse and socially inclusive set of volunteers;
- An exciting events calendar throughout the year;
- Partnership working with other groups in Stretford / Trafford and Trafford Council;
- A well run and accessible community building / café;
- Harnessing local talent / expertise;
- An educational resource and signposting facility
- Reduce inequality in Stretford

Friends of Victoria Park Stretford
Trustees' annual report for the year ended 31 March 2022

**OUR BEHAVIOURS &
PRINCIPLES**

[How we will work]

- Integrity;
- Opportunities and Respect for All;
- Families and Friendships
- Inclusivity;
- Responsive to community needs;
- Caring & Supportive;
- Ethical; & Sustainable

Registered Office: Victoria Park Community Building, Victoria Road, Stretford, Manchester, M32 0AD

Our constitution can be found on our website and is dated 24.07.2018. It uses the template for a charitable incorporated organisation Foundation model constitution [<http://fovps.org.uk/governance/>]

Our Year in review – Chairperson's Report

I'm not going to lie – this has continued to be a really challenging time for us as a charity. We were learning how to run a community building, whilst trying to build a team, and contend with the effects of Covid – we definitely didn't get everything right!

We have struggled with staffing and capacity issues throughout the year which meant that we have not started to deliver some of the things we had hoped to be up and running by now. This has had a knock on effect to our income generation and as such we are not where we hoped we would be at this stage.

We are looking forward to delivering our health and social wellbeing plan using the Community Building as the hub to deliver this programme and will produce an impact report during 2022/23

Achievements and performance

- We are still operating after a really challenging time [through Covid]
- The building is operating and the community room booking process is working well
- We have helped numerous families in Stretford attend low cost activities
- We have operated our Pay it Forward wall helping people access free food and drink since we opened
- We have partnered with the foodbank to allow collection of food parcels out of their normal operating hours, and are able to refer onwards.
- We have successfully partnered with Friends of Stretford Public Hall on a number of projects
- We have worked with the Stretford Social Prescribers to get people into the park and exercising
- We have delivered low cost events throughout the year
- We have maintained the new building and finished off building works

The charity's main activities and who it tries to help are described below are undertaken to further Friends of Victoria Park Stretford's charitable purposes for the public benefit

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FOVPS - Social Wellbeing Programme

Our park attracts at least 10,000 local residents each year to events and activities but we want to use the community hub and the wider green space of the park to support at least 1500 people each year who are on the edges, or not included at all, in Stretford life to engage with the community thereby improving their circumstances and strengthening our neighbourhood.

Outputs	Outcomes
Supporting Stretford – Partners/Specialist Support Groups	<ul style="list-style-type: none"> A minimum of 400 women in crisis, 50 People experiencing substance and alcohol abuse, 100 elderly, 50 people with poor mental health - we will agree a data-sharing protocol with the partner provider which provides us with evidence of impact.
Recovery Groups, Mindfulness Groups, Women's Groups, Wellness Groups	<p>NHS top 10 stress busters:</p> <ul style="list-style-type: none"> Be more active Better control of own lives Improved connection with people Have more 'me time' Experience greater challenge of self Reduction in unhealthy habits More involved in helping other people Beginning to work smarter, not harder Experience more positive thoughts
Social Stretford – Social Wellbeing	<ul style="list-style-type: none"> 10,000 people in Stretford will attend our free park events - we will record attendance and do short video clips of people and their thoughts. Comment box, survey, feedback on social media At least 100 people with disabilities will be more included - we will carry out interviews with disabled users of the park, carers and support agencies to record the difference access has made to their lives At least 400 people who are isolated - data will be gathered through registration forms and records of attendance at formal activities and signing in sheets for informal activities such as the Park events we will carry out surveys and gather case studies
Friends Groups e.g.: arts and crafts groups, after school stay and play; Make Do and Mend, Stretford Shedders, friendly food groups, bike repairs, lunch clubs, summer bbqs	<p>People of all ages and backgrounds:</p> <ul style="list-style-type: none"> Feel less lonely and more positive about life Experience an increased sense of wellbeing Feel safe, valued and respected Have more confidence to make choices and do the things that matter to them Have someone who will listen and who understands their situation Gain new skills which helps improve confidence

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Trustees' annual report for the year ended 31 March 2022

Events e.g.: Picnic in the Park Festive Treasure Hunt Love Your Park - Parktask Master Santa Comes to Stretford Celebrations of festivals across cultures	<ul style="list-style-type: none"> • Experience a feeling of joy • Experience an increased sense of wellbeing • Feel positive about their community • Want to come again • Feel connected with other people • Feel more motivated to join other activity
Active Health - Physical Wellbeing	<ul style="list-style-type: none"> • A minimum of 250 children and adults will participate in physical activity - we will use registration forms and carry out questionnaires and surveys to gather data on impact, • At least 200 local children will be introduced to environmental activity - we will gather data through registration forms and surveys of changes in attitude.
Fitness Classes e.g.: Thai Chi, HiiT, Kettlebells, Bootcamp, Couch 2 5k, Yoga/Pilates, adapted/social walking groups, Mums Buggy Fitness Sports Groups e.g.: community sports sessions; Petanque trial	<ul style="list-style-type: none"> • Greater confidence, ability, strength and mental resilience to exercise regularly • Improved feelings about self • Feel more relaxed and able to enjoy being out and about • More motivated to address other barriers to good health • More positive about other people • More able to face the world
Green Health – Mental Wellbeing	<ul style="list-style-type: none"> • At least 150 people - data will be gathered through registration forms and records of attendance at formal activities and signing in sheets for informal activities such as the Park events we will carry out surveys and gather case studies
Gardening for Health, Eco-gardening, family gardening, Incredible Edibles, Nature Explorers	<ul style="list-style-type: none"> • Feeling more optimistic about the future • Improved feelings of usefulness • Feeling more relaxed • Dealing with problems better • Thinking more clearly • Feeling close to other people • More able to make up own mind about things
Young Lives – Empowering the Next Generation	<ul style="list-style-type: none"> • 10 Youth Councillors, 80 Youth Club members and 20 young people - we will keep records of attendance, share the minutes of the Youth Council meetings, run focus groups with young people and ask young volunteers to complete a volunteer agreement / we will carry out an annual neighbourhood survey.
Junior Park Run	<ul style="list-style-type: none"> • Experience feelings of fun and enjoyment • Feel a sense of achievement • Motivated to connect with others
Young Friends (8-11 and 12-16), Youth Forum	<ul style="list-style-type: none"> • Feelings of being valued and valuing others • Improved sense of agency • More confident to take the lead • More positive about their community and others • Feel able to achieve change in their lives and the lives of others

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Friends Family Club: cinema, craft, cooking, cards (trading/playing)	<ul style="list-style-type: none"> • Increased enjoyment in family time • Increased feelings of family connectedness • Have others to share challenges and joys with • Improved feelings of wellbeing • Feeling more relaxed
Stretford Skills – Employability and Training	8 young people and 30 adults – we will record data through application forms, attendance records, individual case notes
Formal/accredited Training e.g.: Staff, Volunteer (social wellbeing programme, tearoom, barista), Employability, Horticulture, Apprentices	<ul style="list-style-type: none"> • Feeling more motivated to try new things • Improved confidence in helping in the park and helping others • Improved confidence to look for work • Feeling improved attitude to self and others • Feeling more optimistic about the future • Experiencing a sense of enjoyment in learning
Friendly Food – Poverty Relief	<ul style="list-style-type: none"> • 50 children experiencing food poverty, 30 young people not in employment, education and training (NEET), 60 poor families - this is a sensitive area and we will take great care when seeking feedback not to stigmatise anybody / we will record the numbers of children and families experiencing food poverty who come to the hub for drinks and food through a discrete voucher scheme / vouchers supplied to other agencies such as schools, housing providers, Stretford Foodbank, Jobcentres will be counted out and in / we will meet with these agencies for feedback on the difference this is making / children and families who become more involved with other activities may talk to volunteers about their situations and this will be an opportunity to gather case studies.
Suspended Coffees Holiday Helpers The Family Dinner Club Lunch Clubs Stretford Foodbank donations	<ul style="list-style-type: none"> • Reduced feelings of desperation • Feeling more connected to helpful services • Experiencing a sense of community • Feeling positive towards other people • improved enjoyment in social eating • more able to accept help and friendship

Friends of Victoria Park Stretford
Trustees' annual report for the year ended 31 March 2022

Reserves policy

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board reviewed the reserves policy and agreed that a minimum level of unrestricted general funds, also known as free reserves, of £85,000 is appropriate given the risks faced by the charity and the sustainability of its different income streams. This equates to approximately three months of expenses. Free reserves at 31 March 2022 were in deficit by £23,656.

Unrestricted funds	£506,331
Designated funds	£529,988
Restricted funds	£38,841
Total funds	£545,173
Total free reserves surplus / (deficit)	(£23,656)

Total unrestricted income in year	£238,822
Total unrestricted expenditure in year	(£267,020)
Unrestricted surplus / (deficit) in year	(£28,198)

Total restricted income received in year	£110,847
Total restricted expenditure in year	(£100,674)
Restricted surplus / (deficit) in year	(£10,172)

The current reserves policy is 3 months expenses and we are working to restore this over the next 2 years by increasing the profit made in the Tea Room and Community Building. We have established a plan for working parties to share the workload with volunteers and this should mean that we are more efficient and effective. We are evaluating staff levels and also working with a café mentor to ensure that we are maximising café income.

Staffing issues continue to be a issue for us and the cost of level crisis is not helping. We are currently liaising with our funders/investors to ensure they are abreast with our situation and know what we are doing to amend our current financial situation. We are looking at all options to ensure the stability of the Community Building and our work within the park.

The Friends of Victoria Park, Stretford have not had any reportable accidents or incidents during this period.

Going Concern

At the time of signing the accounts, there were material uncertainties surrounding the operation of the cafe which cast doubt on the ability of the charity to continue in its current form. The trustees are investigating all options available to them and have made progress towards finding a satisfactory solution.

Friends of Victoria Park Stretford
Trustees' annual report for the year ended 31 March 2022

Structure, governance and management

The Board of Trustees [shown in green boxes on the organogram below] are responsible for setting the long-term direction of the group and ensuring good governance for the charity is always adhered to. They are also there to further the charity's objects as set out in the governing document. They will also ensure financial probity and be the accountable body for the group. They will report to our community via an annual report and annual accounts and an Annual General Meeting to which the public are invited. All trustees are volunteers, none receive any remuneration for their services, and are local people voted onto the board due to their skills or interest in the group.



Friends of Victoria Park Stretford
Trustees' annual report for the year ended 31 March 2022

Statement of responsibilities of the trustees

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

09/01/2023

The trustees' annual report has been approved by the trustees on and signed on their behalf by



Shelly Quinton-Hulme

Trustee

Friends of Victoria Park Stretford

Independent examiner's report to the trustees for the period ended 31 March 2022

I report on the accounts of the charity for the year ended 31 March 2022 set out on pages 12 to 29.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

At the time of signing the accounts we draw attention to note 1b of the notes which indicates there are material uncertainties surrounding ability of the charity to continue as a going concern. The trustees are exploring all available options surrounding the operation of the café and believe they have made progress towards finding a satisfactory solution to the current situation.

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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

Friends of Victoria Park Stretford

Independent examiner's report to the trustees for the period ended 31 March 2022

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Morrello

11 / 01 / 2023

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester, M60 0AS

Friends of Victoria Park, Stretford
Statement of Financial Activities
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2021 £</i>
Income from:							
Donations and legacies	3	59,500	110,848	170,348	96,322	17,401	113,723
Charitable activities	4	15,632	-	15,632	3,698	108,420	112,118
Other trading activities	5	163,690	-	163,690	13,740	-	13,740
Total income		75,132	110,848	349,670	113,760	125,821	239,581
Expenditure on:							
Raising funds	6	204,566	-	204,566	8,804	-	8,804
Charitable activities	7	83,977	100,675	184,652	73,846	30,331	104,177
Total expenditure		83,977	100,675	389,218	82,650	30,331	112,981
Net income/(expenditure) for the year	8	(8,845)	10,173	(39,548)	31,110	95,490	126,600
Transfer between funds		20,975	(20,975)	-	236,869	(236,869)	-
Net movement in funds for the year		12,130	(10,802)	(39,548)	267,979	(141,379)	126,600
Reconciliation of funds							
Total funds brought forward		535,077	49,644	584,721	267,098	191,023	458,121
Total funds carried forward		547,207	38,842	545,173	535,077	49,644	584,721

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

Friends of Victoria Park, Stretford
Charity number 1179731

Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	13	529,988	531,597
Total fixed assets		529,988	531,597
Current assets			
Stock		6,377	-
Debtors	14	10,407	9,797
Cash at bank and in hand		62,163	104,516
Total current assets		78,947	114,313
Liabilities			
Creditors: amounts falling due in less than one year	15	(31,291)	(26,506)
Net current assets		47,656	87,807
Total assets less current liabilities		577,644	619,404
Creditors: amounts falling due after more than one year	16	(32,471)	(34,683)
Net assets		545,173	584,721
The funds of the charity:			
Restricted income funds	17	38,842	49,644
Unrestricted income funds	18	506,331	535,077
Total charity funds		545,173	584,721

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 14 to 29 form part of these accounts.

Approved by the trustees on 09/01/2023 and signed on their behalf by:

Shelly Quinton-Hulme

Shelly Quinton-Hulme (Trustee)

Simon Bramall

Simon Bramall (Trustee)

1 Accounting policies

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

a Basis of preparation

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

Friends of Victoria Park, Stretford meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Going concern

At the time of signing the accounts, there were material uncertainties surrounding the operation of the cafe which cast doubt on the ability of the charity to continue in its current form as a going concern. The trustees are investigating all options available to them and have made progress towards finding a satisfactory solution.

c Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

d Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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

e Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

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

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of maintenance of the park facilities and building, activities and ancillary café activity undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

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

i Tangible fixed assets

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

Freehold building	4%
Office fixtures and other equipment	33%

j Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

j Debtors

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

k Cash at bank and in hand

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

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

l Creditors and provisions

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

m Financial instruments

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

o Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commission in the United Kingdom (England and Wales) and has no share capital. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Friends of Victoria Park, Stretford

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

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Donations	4,374	1,052	5,426	10,094	-	10,094
Donated assets	-	-	-	36,362	-	36,362
Grants	55,126	109,796	164,922	49,866	17,401	67,267
Total	59,500	110,848	170,348	96,322	17,401	113,723

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Rent	9,010	-	9,010	2,250	-	2,250
Event income	6,622	-	6,622	794	-	794
Activities	-	-	-	435	-	435
Other income	-	-	-	219	-	219
Grants	-	-	-	-	108,420	108,420
Total	15,632	-	15,632	3,698	108,420	112,118

Friends of Victoria Park, Stretford

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

5 Income from other trading activities

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2021 £</i>
Café sales	163,690	-	163,690	13,740	-	13,740
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	163,690	-	163,690	13,740	-	13,740
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

6 Cost of raising funds

	Unrestricted £	Restricted £	2022 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>2021 £</i>
Café staff costs	137,701	-	137,701	-	-	-
Café consumables	53,557	-	53,557	-	-	-
Café general expenses	13,308	-	13,308	8,804	-	8,804
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	204,566	-	204,566	8,804	-	8,804
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

7 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Staff costs	92,200	54,480
Premises	8,453	5,916
Office and administration	9,526	5,458
Project costs	28,845	1,266
IT and communications	3,001	1,283
Marketing and publicity	-	2,317
Legal and professional	9,172	31,549
Accountancy	2,400	620
Depreciation	25,958	491
Finance costs	5,099	797
	<hr/>	<hr/>
	184,654	104,177
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	100,675	30,331
Unrestricted expenditure	83,977	73,846
	<hr/>	<hr/>
	184,652	104,177
	<hr/> <hr/>	<hr/> <hr/>

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	25,958	491
Interest payable	5,099	797
Independent examiner's fee	1,200	620
	<hr/> <hr/>	<hr/> <hr/>

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

9 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	230,564	52,890
Pension costs	3,134	1,587
	<hr/>	<hr/>
	233,698	54,477
	<hr/> <hr/>	<hr/> <hr/>

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

The average number of staff employed during the period was 21.25 (2021: 5.3).

The key management personnel of the charity comprise the trustees, the office manager and the café manager. The total employee benefits of the key management personnel of the charity were £66,229 (2021: £27,466).

10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: nil).

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

Aggregate donations from related parties were £nil (2021: £2,522).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee of the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: Karin Miller received a payment of £1,000 for HR consultancy services as permitted by the constitution and sections 185 to 188 of The Charities Act 2011 for contracted HR services).

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

11 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Trafford Metropolitan Borough Council	6,590	32,000
The National Lottery	10,000	-
The National Lottery - Awards for All	10,000	-
HMRC furlough scheme	1,671	-
	<hr/>	<hr/>
	28,261	32,000
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants at 31 March 2022 2021

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Fixed assets: tangible assets

	Building £	Equipment £	Total £
Cost			
At 1 April 2022	519,759	12,329	532,088
Additions	18,331	6,018	24,349
	<hr/>	<hr/>	<hr/>
At 31 March 2022	538,090	18,347	556,437
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2022	-	491	491
Charge for the year	21,524	4,434	25,958
	<hr/>	<hr/>	<hr/>
At 31 March 2022	21,524	4,925	26,449
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2022	516,566	13,422	529,988
	<hr/>	<hr/>	<hr/>
At 31 March 2021	519,759	11,838	531,597
	<hr/>	<hr/>	<hr/>

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

14 Debtors

	2022 £	2021 £
Trade debtors	7,484	2,254
Tax and social security	433	5,674
Other debtors	531	-
Prepayments and accrued income	1,959	1,869
	<hr/>	<hr/>
	10,407	9,797
	<hr/> <hr/>	<hr/> <hr/>

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Access to growth loan	7,162	5,454
Tax and social security	12,965	-
Pensions payable	1,109	-
Wages payable	1,758	-
Trade creditors	4,352	918
Other creditors and accruals	3,945	134
Payment received in error	-	20,000
	<hr/>	<hr/>
	31,291	26,506
	<hr/> <hr/>	<hr/> <hr/>

16 Creditors: amounts falling after more than one year

	2022 £	2021 £
Access to growth loan	32,471	34,683
	<hr/>	<hr/>
	32,471	34,683
	<hr/> <hr/>	<hr/> <hr/>

The access to growth loan is unsecured

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

17 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
A4A Together for Our Planet	-	10,000	(2,317)	(696)	6,987
Access to Growth	3,620	-	(3,620)	-	-
Arnold Clarke					
Breakfast	-	2,000	-	(2,000)	-
Awards for all	847	-	(847)	-	-
Bright Ideas	25	-	(25)	-	-
Charity Service - Game					
Cafe	-	396	(396)	-	-
Charles Hayward	3,000	-	(2,632)	(368)	-
Clothworkers	-	8,610	(8,610)	-	-
Comic					
Relief/Groundwork	3,600	-	(2,674)	(926)	-
Crowdfunder 1	69	-	(180)	111	-
Crowdfunder 3	15,489	1,052	-	(16,541)	-
GMCVO - Freshair	4,915	-	(4,924)	9	-
GMCVO - Mental Well					
being	8,097	-	(8,097)	-	-
GMCVO walking grant	200	-	(200)	-	-
Kew Gardens	-	500	(421)	(79)	-
National Lottery					
Polytunnel	-	10,000	(3,450)	-	6,550
O2 Together	-	1,000	(1,140)	140	-
Postcode Lottery	-	17,505	(17,505)	-	-
School of Social					
Enterprise	-	6,000	(6,000)	-	-
Semble action fund	-	1,000	(1,000)	-	-
SSE - Finance systems	-	850	(549)	-	301
The Hideaway	-	8,571	(8,571)	-	-
Thriving Communities	-	5,400	(5,400)	-	-
THT CEO and core	-	25,000	-	-	25,000
THT - Digital Cafe	-	4,992	(4,992)	-	-
THT - Holiday Helpers	3,714	-	(3,714)	-	-
THT Easter	-	500	(500)	-	-
Total carried forward	43,576	103,376	(87,764)	(20,350)	38,838

Friends of Victoria Park, Stretford

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

Restricted funds b/f	43,576	103,376	(87,764)	(20,350)	38,838
TMBC - Baby Friends	2,000	-	(1,407)	(593)	-
TMBC - HAF Easter	-	-	(1,196)	1,196	-
TMBC - Inclusive					
Neighbourhood -	-	500	(222)	(278)	-
TMBC Standing					
Together	-	1,098	(1,098)	-	-
Trafford Building	4,064	-	(4,064)	-	-
Winter Resilience	-	5,874	(4,924)	(950)	-
Yorkshire Bank	4	-	-	-	4
Total	49,644	110,848	(100,675)	(20,975)	38,842

Comparative period

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
<i>Funds allocated to restricted funds in error 2020</i>	87,184	-	-	(87,184)	-
<i>TMBC building fund</i>	-	30,000	-	(25,936)	4,064
<i>GMCVO walking grant</i>	494	-	(294)	-	200
<i>Access reach fund</i>	-	11,250	(11,250)	-	-
<i>Access to growth</i>	-	10,000	(3,282)	(3,099)	3,619
<i>Awards for All</i>	10,000	-	-	(9,153)	847
<i>Bernard Sunley</i>	-	15,000	-	(15,000)	-
<i>Bright Ideas</i>	-	15,000	(14,655)	(320)	25
<i>Charles Hayward</i>	-	3,000	-	-	3,000
<i>Comic Relief</i>	-	4,000	(400)	-	3,600
<i>Co-op Foundation</i>	-	1,906	-	(1,906)	-
<i>Crowdfunder 1</i>	27,600	-	-	(27,530)	70
<i>Crowdfunder 2</i>	12,845	-	-	(12,845)	-
<i>Crowdfunder 3</i>	-	15,489	-	-	15,489
<i>Garfield Weston</i>	3,000	-	-	(3,000)	-
<i>GMCVO - Fresh air</i>					
<i>Friday</i>	-	4,915	-	-	4,915
<i>GMCVO - mental wellbeing</i>	-	8,547	(450)		8,097
Restricted funds c/f	141,123	119,107	(30,331)	(185,973)	43,926

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

Comparative period

<i>Restricted funds c/f</i>	<i>141,123</i>	<i>119,107</i>	<i>(30,331)</i>	<i>(185,973)</i>	<i>43,926</i>
<i>THT - Holiday helpers</i>	-	3,714	-	-	3,714
<i>THT - social</i>					
<i>investment fund</i>	49,900	-	-	(49,900)	-
<i>TMBC building fund</i>	-	2,000	-	-	2,000
<i>Yorkshire Bank</i>	-	1,000	-	(996)	4
<i>Total</i>	<i>191,023</i>	<i>125,821</i>	<i>(30,331)</i>	<i>(236,869)</i>	<i>49,644</i>

Funds transfers from restricted to unrestricted funds occurred where internal café expenses and room hire were charged to restricted funds or restricted fund were used to purchase fixed assets for the charity.

Name of

restricted fund

Description, nature and purposes of the fund

Funds allocated to restricted funds in error 2020	Unrestricted funds were incorrectly listed as restricted funds. At the year end, the charity identified the correct restricted funds listed below and the remaining balance was transferred to unrestricted funds
TMBC building fund	For the community building
GMCVO walking grant	To fund the park's walking sessions
A4A Together for our planet	For getting investment ready
Access to growth	For getting investment ready
Arnold Clarke	
Breakfast	Funding for breakfast club
Awards for All	For the community building
Bright Ideas	To fund CEO salary
Charles Hayward	Tai Chi Sessions
Clothworkers	To build sheltered outdoors space
Comic Relief	Mental health sessions
Co-op Foundation	For the community building
Crowdfunder 1	For the community building
Crowdfunder 3	For the community building
GMCVO - Fresh air	
Friday	To fund the park's walking sessions
GMCVO - mental wellbeing	To fund the green roof project

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

Name of restricted fund cont'd.	Description, nature and purposes of the fund
Kew Gardens	The 'Grow Wild' gardening project
National Lottery Polytunnel	To build a polytunnel in the park
O2 Together	Project activities to reduce loneliness and isolation
School of social entrepreneurs	To improve finance systems and cover core costs
Semble action fund	To cover core costs
THT - Holiday helpers	To provide food for children during holidays
THT - social investment fund	To provide food for children during holidays
The Hideaway	To cover play related salary
Thriving communities	To deliver arts, cultural, sports and educational project to those communities most affected by COVID 19
THT - CEO and core	To cover CEO salary and core costs
THT digital café	To fund teaching of digital skills in the cafe
THT holiday helpers	To fund school holiday activities
THT Easter	To fund activities over the Easter holiday period
TMBC Baby Friends	To fund the baby group in the café
TMBC inclusive neighbourhoods	For the Christmas community building celebration
TMBC Standing Together	To provide equipment to improve the safety of people using the park
Trafford Building Grant	For the community building
Winter Resilience	Project aimed to tackle fuel poverty and keep local people warm over the winter months

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

18 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	15,318	238,822	(267,020)	(10,777)	(23,657)
Designated property assets fund - The Community Building	519,759	-	(21,523)	31,752	529,988
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	535,077	238,822	(288,543)	20,975	506,331
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Comparative period

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	5,200	113,759	(82,650)	(20,991)	15,318
Designated property assets fund - The Community Building	261,898	-	-	257,861	519,759
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	267,098	113,759	(82,650)	236,870	535,077
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Designated property assets fund - the Community Building	The fixed assets are essential for the future operation of the charity and so are excluded from free reserves.

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

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	529,988	-	-	529,988
Net current assets/(liabilities)	(521,174)	529,988	38,842	47,656
Creditors of more than one year	(32,471)	-	-	(32,471)
	<hr/>	<hr/>	<hr/>	<hr/>
Total	(23,657)	529,988	38,842	545,173
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative period

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	531,597	-	-	531,597
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	(481,596)	519,759	49,644	87,807
Creditors of more than one year	(34,683)	-	-	(34,683)
	<hr/>	<hr/>	<hr/>	<hr/>
Total	15,318	519,759	49,644	584,721
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

20 Financial instruments

Financial instruments measured at amortised cost comprise the loan financing provided by Access to Growth to the charity.

	2022 £	2021 £
Loan payable falling due within one year	7,162	5,454
Loan payable falling due in more than one year but in less than five years	32,470	34,683
	<hr/>	<hr/>
	39,632	40,137
	<hr/> <hr/>	<hr/> <hr/>

The loan is an unsecured fixed interest rate loan.

Patrick Morrello
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Dear Patrick

This representation letter is provided in connection with your preparation and independent examination of the financial statements of Friends of Victoria Park, Stretford for the year ending 31 March 2022.

Audit exemption

We confirm that the charity accounts do not need to be audited under Section 144 of Charities Act 2011, that no Independent Examination is required under Section 145 of Charities Act 2011, and that the Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

Financial statements

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement dated 5 October 2020 for preparing financial statements in accordance with the Charities Act 2011 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). You have drafted these financial statements on our behalf. The financial statements give a true and fair view of the financial position of Friends of Victoria Park, Stretford as of 31 March 2022 and of the results of its operations [and its cash flows] for the year then ended. We have fulfilled our responsibilities for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected
4. in the financial statements.
5. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
6. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.
7. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.

8. We confirm the financial statements are free of material misstatements, including omissions.
9. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.

Information provided

1. All accounting records and relevant information have been made available to you for the purpose of your preparation and independent examination of the financial statements. We have provided to you all other information requested and given unrestricted access to persons within the charity from whom you have deemed it necessary to request information. All other records and related information including minutes of all management and shareholders meetings have been made available to you.
2. We confirm that we have disclosed all bank accounts and cash holdings in our control to you, and that all transactions through those accounts and balances on them at the balance sheet date are adequately reflected in the accounting records and the financial statements.
3. All transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.
4. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
5. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the charity's financial statements communicated by employees, former employees, analysts, regulators or others.
6. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which could affect the financial statements. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
7. We confirm that we have disclosed to you the identity of the charity's related parties and all related party relationships and transactions relevant to the charity that we are aware of.
8. The charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
9. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.

Charity specific representations

1. All income to which the charity is entitled has been recorded in the accounting records and is reflected in the accounts, including donations collected by supporters and other third parties.
2. Restricted funds have been applied to the purpose for which they were intended by the funder or donor.
3. Where an intended recipient of a grant has been made aware that a grant will be paid to them, any resulting constructive obligation has been recognised in the accounts.
4. All correspondence with the regulators has been made available to you including any serious incident reports.
5. Appropriate controls are in place to ensure overseas payments are applied for charitable purposes.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours sincerely

Signed on behalf of the trustees by:

Shelly Quinton-Hulme

.....Shelly Quinton-Hulme, trustee, Friends of Victoria Park, Stretford

Date 11 / 01 / 2023
.....

Appendix - Immaterial unadjusted items

This is a summary of the uncorrected misstatements identified during the course of your audit. We confirm that we do not consider it necessary to adjust them as they are immaterial, individually and in aggregate.

		Debit £	Credit £
1.			
2.			

Title	F26 accounts and reps letter for signature
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11:21:18 UTC

Sent for signature to Shelly Quinton-Hulme (shelly.quinton-hulme@networkrail.co.uk), Simon Bramall (simontbramall63@protonmail.com) and Patrick Morrello (patrick@thirdsectoraccountancy.coop) from info@manchesteraccountancy.org
IP: 89.238.183.237



11 / 01 / 2023
12:20:44 UTC

Viewed by Shelly Quinton-Hulme (shelly.quinton-hulme@networkrail.co.uk)
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11 / 01 / 2023
12:23:02 UTC

Signed by Shelly Quinton-Hulme (shelly.quinton-hulme@networkrail.co.uk)
IP: 147.161.237.70



11 / 01 / 2023
13:19:18 UTC

Viewed by Simon Bramall (simontbramall63@protonmail.com)
IP: 86.177.154.114

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File name	F26 final accounts 2022.pdf and 1 other
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