

CommUNITY Little Hulton

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

Registered Charity No. 1183894

CommUNITY Little Hulton

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 11	TRUSTEES ANNUAL REPORT
12	INDEPENDENT EXAMINERS REPORT
13	STATEMENT OF FINANCIAL ACTIVITIES
14	BALANCE SHEET
15	STATEMENT OF CASH FLOWS
16 - 25	NOTES TO THE ACCOUNTS

CommUNITY Little Hulton
Report of the Trustees for the year ended 31st March 2022

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

Reference and administrative information

Charitable Incorporated Organisation Name: CommUNITY Little Hulton

Charitable Incorporated Organisation Number: 1183894

Date Registered: 14th June 2019

Trustees

The trustees serving during the period were as follows:

Carole Gallagher	Chair	(resigned June 2021)
Sharon Maddocks	Chair	
Anthony Gritto		(resigned September 2021)
Bea Mburu	Treasurer	
Nathaniel Lynch		
Karen Booth		
Erica Jackson		(resigned October 2022)
Felicity Pettit		
Jasmin Bakhre		
Teresa Pepper		(appointed April 2022)
Entela Isufi		(appointed December 2021)
Heather Travis		(appointed December 2021, resigned November 2022)
Jennifer Gritto		(appointed December 2021, resigned May 2022)
Patricia Taylor		(appointed October 2022)

Senior Manager

Alison Jones – Development Manager (employed by Salford CVS)

Principal Office

27 -29 Little Hulton District Centre
 Manchester
 M28 0BA

CommUNITY Little Hulton
Report of the trustees for the year ended 31st March 2022 Continued

Independent Examiners

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

Bankers

Virgin Money
17-21 Oxford Street
Bolton
BL1 1RD

Objectives and activities

The objects of the CIO are:

To further or benefit the residents of the ward of Little Hulton (Salford) and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power: To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.'

CommUNITY Little Hulton's mission is to inspire today's youth and to bring the community together to enhance everybody's wellbeing.

We are currently working on a number of projects to develop Peel Park Little Hulton in Salford and to develop and sustain the local Youth Unity youth sessions. During the start of the Coronavirus crisis we have provided essential community hub services to support the community.

Structure, governance and management

CommUNITY Little Hulton is a Charitable Incorporated Organisation governed by its constitution dated 13th June 2019 and registration as a Charitable Incorporated Organisation (Association Model) number 1183894 with the Charity Commission on 14 June 2019.

CommUNITY Little Hulton
Report of the trustees for the year ended 31st March 2022 Continued

Appointment of Trustees

At the first annual general meeting of the members of the CIO all the charity Trustees shall retire from office.

At every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office, but if there is only one charity trustee, he or she shall retire.

How are Trustees nominated / appointed – are there elections, what's is the process for becoming a trustee.

Trustee induction and training

Trustees are given information about their role and responsibilities when appointed.

Trustees are also provided with a copy of the constitution, information about management and governance of the Charity, and are shown copies of policy documents.

Organisation

The Trustees administer the charity.

The day-to-day management of the Charity is provided by Alison Jones – Little Hulton Big Local - Development Manager. Alison is employed by Salford CVS who act as the 'Locally Trusted Organisation' for Little Hulton Big Local's grant from Big Lottery.

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 and 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. Trustees must declare any conflict of interest as a standard agenda item at each meeting.

The senior manager is employed by one of the significant funders of the charity.

The charity made a payment of £107 to Women with Wings for school uniform items for their clients. The CEO of Women with Wings is also a Trustee of CommUNITY Little Hulton.

A review of achievements and performance

Community Little Hulton's Mission is to inspire today's youth and bring the community together to enhance everybody's wellbeing

During 2021/2022 we saw Covid restrictions lift and as a charity we needed to adapt again to meet the needs of our community as we moved into a Covid recovery period.

CommUNITY Little Hulton
Report of the trustees for the year ended 31st March 2022 Continued

Activities lead by CommUNITY Little Hulton 2021 -2022

- The Youth Unity Youth project
- A weekly food and essentials market
- Community gifting and giving
- Social Activities
- Activities to revitalize Peel Park

Youth Unity

CommUNITY little Hulton worked hard to support our young people in the community throughout the Covid-19 crisis. We have provided activity packs, mental health packs, planting packs, period kits, baking packs and a photography project where young people donated copies of their themed (animals, nature, interests) disposable camera photos to care home to put smiles on faces that may not have been outdoors in some time. In addition, we challenged young people with a superhero design competition where they had to create a new superhero to win £100 worth of Marvel/DC comic merchandise. In addition to the packs delivered to doors we have delivered small group activities and outdoor activities at Peel Park.

We have also worked with partner organisations to offer Easter and summer activities on the park. We had a great turn out at these activities with young people enjoying sports, circus skills, boxing and even use of a climbing wall!

We have worked hard to re-engage our youth and instil confidence after a tough year.

During 2021 – 2022 are Youth Unity activities were funded via Children in Need Covid Next Steps and we aimed to achieve the following outcomes

Increase children's ability to process how the Covid 19 crisis has affected them to better enable them to help themselves recover from the effects of the crisis and to help let adults know how best to help children and young people during this recovery period.

To increase children and young people's ability to concentrate and focus better enabling them to reengage in informal and formal learning.

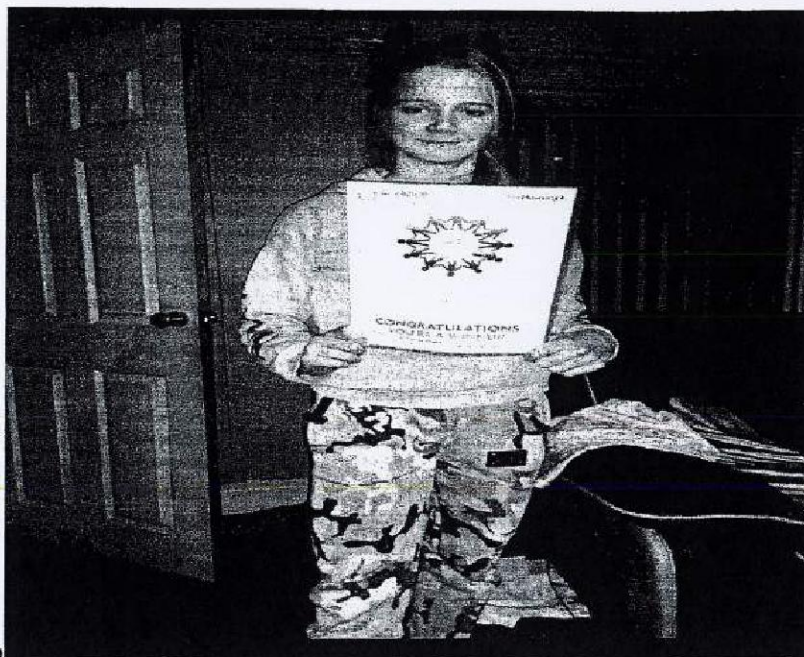
Increased levels of emotional wellbeing/resilience and self-confidence displayed by children participating in our targeted group work.

We clearly achieved these outcomes

For example

One of our young volunteers won a Be Proud Award – and both her Mum and her School recognise how volunteering with Youth Unity has improved her confidence and self-esteem.

CommUNITY Little Hulton
Report of the trustees for the year ended 31st March 2022 Continued



And feedback from the Halloween dance performances by our young people again demonstrated we were achieving our planned outcomes.

"Thanks, my children loved it and have loved dancing their confidence shone tonight."

"The event was amazing, so much to do. We all as a family from 2 years to 76 had a fantastic time. The dancing was brilliant, what they achieved in such a short time was fantastic."

Food Club

Number attending the Food Club peaked at 100 in May 2021, the week before we changed to our current format as a self-service Food Market charging £2.50 for 12 items. Numbers initially reduced but then gradually started to rise and by mid-November 2021 (when UC was reduced) we were back to 90+ customers per week. Customers include those on low income, on benefits or pensions and those with no recourse to public funds.

We strive to reduce any embarrassment people may feel when asking for support as no-one is asked to prove their financial status and we do not turn anyone away if they don't have £2.50. Our approach is friendly and non-judgmental, and we always try to make people feel welcome and at ease. A smile and kindness costs nothing.

By coming to our Wednesday Food Market customers have started to access other support on offer at the hub. For example, each Wednesday we have 10+ people staying for tea and a chat and over 30 customers using the baby essentials service.

CommUNITY Little Hulton
Report of the trustees for the year ended 31st March 2022 Continued

Feedback has been overwhelmingly positive with people telling us our service reduces their worries and stress levels as well as enabling them to feed their families.

The 'Wednesday Market' was supported by six volunteers who have developed a range of retail skills, made new friends, and developed their confidence and self-esteem. A big boost to the team was being awarded a 5-star hygiene rating by environmental health which everyone felt they had contributed to.

During the year one volunteer also run a pop-up shop selling donated goods to raise monies for the Charity.

Community Gifting and Giving in including our annual Toy Appeal

Giving Back is one of the five ways to wellbeing CommUNITY Little Hulton has taken over the community gifting work developed by Little Hulton Big Local this is led by one of our Trustees Karen Booth

Six years ago, whilst discussing the importance of the shoe box appeals for children in overseas countries, we realised that there was also a need for something similar in our own community with it being described as a "socially deprived area" and "children living in poverty". Christmas is a magical time of the year, however for many families this can be a very stressful and difficult time and there are extra financial pressures which can lead to health issues both mental and physical as well as the financial stress and we felt that it would be wonderful if we could bring a little joy into struggling and suffering families.

We launched our first ever toy appeal in December 2016 to spread a little Christmas joy to children who may otherwise have been forgotten by Santa, imagine Santa not visiting you, how can this ever be understood by a young child? How must they be feeling inside? How sad must they be? What long term effect can this have? We reached out to our local community who were amazing and were able to support 97 young children with a Christmas package, these were children who had been referred mainly by children's services.

The appeal is now an annual fixture, and this year will be our 6th year and we have increasing support from our local residents, businesses, other young peoples' groups, and schools which is fabulous and is showing great community spirit. Please see below figures:

Year	Packages
2016	97
2017	200
2018	280

CommUNITY Little Hulton
Report of the trustees for the year ended 31st March 2022 Continued

2019	289
2020	456
2021	525

2020 and 2021 were extremely challenging years for many families and this has been reflected in the number of young people we were able to bring a little happiness to at Christmas. We now have referrals from local residents, schools, doctors, children's services and women's refuge centres and it is an absolute honour that we can help all of these young people in some way

Social Groups

As we emerged from Covid restrictions we felt it was essential to re-establish a range of social activities for adults.

"Social groups for socialising of any kind are important for all ages but especially for older people after the lockdown during the pandemic most older people are feeling isolated so need to get used to meeting and talking to other people, that's why social groups of all types are invaluable"

Shelagh Higginbottom CommUNITY Little Hulton Member aged 80+

We piloted an initial Thursday group launched in September 2021

It's Thursday Group

Our "It's Thursday group" was launched in September 2021, on the back of our research into the community and what people would like to see happen in group sessions for older, isolated people.

Feedback was that people wanted to see a range of activities and not just one specific thing, so our group aim is that the people who attend will decide what happens the following week and I facilitate it. This empowers the members to make their own decisions and gives everybody in the group a chance to do what they enjoy.

Social media I also helped to get the group out there, I post weekly on our new CommUNITY Little Hulton Facebook page to advertise and to share what went on that week.

We received £500 cheque from the Asda Foundation to provide a Christmas party for 30 people and to buy supplies (books, gardening equipment and craft) for the group.

Emma O'Donnell Assistant Community Development Worker

Peel Park

A key project for the Charity is a capital project to refurbish and extend Peel Park Pavilion revitalize the park itself.

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

By March 2022 we had achieved

- Achieved Planning Permission
- Taken on an initial three-year lease for the Pavilion
- Launched our Funding Strategy including a Crowdfunder
- Delivered two complementary capital projects on the park it's self

Prior to the Covid pandemic, the Pavilion was under used and neglected. Despite its prime location it was only used a maximum of 4 hours a week. It's under use meant it was rarely open, leading to a lack of facilities on the park, for example toilets and refreshments.

In July 2021 we signed a three lease for the pavilion and took full management responsibility for the Pavilion

In that time, we have supported the following to operate from the pavilion:

- A summer bike maintenance projects for NEET young people
- Regularly Youth Club sessions following National Youth Association guidance
- An outdoor coffee and walk talk session to support older people get back out into the community
- A weekly art group
- A weekly buggy walk
- A weekly sewing group
- Salford Soul Sister support group
- An Autism support group
- A summer playscheme
- One to One Connexions Advice sessions
- Our new "It's Thursday" Group
- A large Halloween Event
- A Sunday Youth Group

We have made a start

We have brought life back into the park also by creating a new Bike Track, moving our youth activities to the park, supporting more community groups use the pavilion and running regular events at the park.

In October 2021 our young people helped plan and deliver a Halloween event, the first post Covid large community event.

We secured £25,000 Pocket Park funding to create a natural play area and, although Covid has slowed down we completed this project, including our amazing willow tunnels.



CommUNITY Little Hulton
Report of the trustees for the year ended 31st March 2022 Continued

Bike Track



We have worked with the national charity, Access Sport, to bring a £250,000 new BMX track to Little Hulton. The Bike Track is located in the park at the back of the Pavilion. The Bike Track was completed in June 2021

Little Hulton Big Local

CommUNITY Little Hulton is the legacy organisation of Little Hulton Big Local and during 2020 – 2021 we worked towards merging our two Boards in preparation to becoming Little Hulton Big Local's Locally Trusted Organisation in 2022/2023

Financial review

During the charity's 12 month reporting period there was an increase in incoming resources, the majority of which related to restricted grants and donations

CommUNITY Little Hulton's increase in income, was linked to the fact that we stepped up to support Little Hulton during the Covid 19 pandemic and are continuing to support our community through the current cost of living crisis

The charity has also seen an increase in unrestricted reserves, which will be retained to support the development of the charity going forward.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an account with Virgin Money (formerly Yorkshire Bank).

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £36,348 of which all are free reserves.

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

CommUNITY Little Hulton
Report of the trustees for the year ended 31st March 2022 Continued

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

The Trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to activities and project delivery.

Risk management

As the charity continues to establish itself the Trustees will conduct regular reviews of the major risks to which the charity may be exposed, and systems will be established to mitigate those risks.

Plans for Future Periods

The Future

Our long-term aim is to develop a permanent community hub at Peel Park Pavilion is moving closer becoming a reality.

We believe this will be an amazing opportunity for our community and the Charity.

To develop Community Little Hulton and sustain a new community hub we need a strong strategy in place, and we have three year Business Plan in place for the Charity to support us achieve.

There are challenges:

The current cost of living crisis, including the rise in utility bills and cost of living are a two-fold challenge – one the challenge to our budget and two a challenge in regard to delivery in terms of our food club/ weekly market there is the risk that we will not be able to manage an ever-increasing demand

During the COVID-19 pandemic larger organisations shrunk away from our community and we stepped into fill that gap. Most organisation are now back up and running it a more crowded and competitive market.

A major challenge going forward will be funding, the Big Local funding will come to an end and CommUNITY Little Hulton we still need to be partly reliant on grant funding competing against other organisations

CommUNITY Little Hulton
Report of the trustees for the year ended 31st March 2022 Continued

Trustees' responsibilities in relation to the financial statements

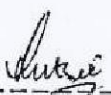
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure for that period.

In preparing the financial statements, the trustees will be 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 legal requirements. 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 trustees



Bea Mburu Treasurer

Date: 1st December 2022

12

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
COMMUNITY LITTLE HULTON
REGISTERED CHARITY NO. 1183894**

I report on the accounts of the charity, for the Year Ended 31st March 2022, which are set out on pages 13 to 25.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, other than listed below, no matter has come to my attention :
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

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

Signed: AM King

AM King FCCA
Date: 1st December 2022

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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Income from:					
Donations and legacies	(3)	21,632	24,992	46,624	21,441
Charitable Activities	(4)	21,962	68,998	90,960	62,005
Other Trading Activities	(5)	529	-	529	-
Bank Interest		-	-	-	-
Total		44,123	93,990	138,113	83,446
Expenditure on:					
Raising Funds	(6)	918	-	918	167
Charitable Activities	(6)	13,668	69,748	83,416	52,096
Other	(6)	452	-	452	-
Total		15,038	69,748	84,786	52,263
Net income/(expenditure)		29,085	24,242	53,327	31,183
Transfers between funds	(17)	(10,310)	10,310	-	-
Net movement in funds		18,775	34,552	53,327	31,183
Reconciliation of funds					
Funds brought forward	(17)	17,573	25,930	43,503	12,320
Total funds carried forward	(17)	36,348	60,482	96,830	43,503

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

The notes on pages 16 to 25 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets			
Total fixed assets	(11)	1,022	1,867
		1,022	1,867
Current assets:			
Stocks			
Debtors	(12)	-	-
Cash at Bank & in Hand	(13)	3,638	896
Total current assets		99,062	42,106
		102,700	43,004
Liabilities:			
Creditors: Amounts falling due within one year			
	(14)	6,892	1,368
Net current assets or liabilities		95,808	41,636
Total assets less current liabilities		96,830	43,503
Creditors: Amounts falling due after more than one year			
Provisions for liabilities	(16)	-	-
Total net assets or liabilities		96,830	43,503
The funds of the organisation:			
Restricted income funds			
	(17)	60,482	25,930
Unrestricted income funds	(17)	36,348	17,573
Total organisation funds		96,830	43,503

Approved on behalf of the Trustees Management Committee

Bea Mburu Treasurer

Date: 1st December 2022

The notes on pages 16 to 25 form part of these accounts.

Statement of Cash Flows for the year ended 31 March 2022

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

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Net movement in funds		
Add back depreciation	53,327	31,183
Deduct investment income	845	666
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	-	-
Increase/(decrease) in creditors	(2,742)	397
	5,524	1,368
Net cash used in operating activities	56,954	33,614
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	(2,533)
Net cash provided by investing activities	-	(2,533)
Increase/(decrease) in cash and cash equivalents during the year	56,954	31,081
Cash and cash equivalents brought forward	42,108	11,027
Cash and cash equivalents carried forward	99,062	42,108

Notes to the accounts

15

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.

(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 29 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the 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 17.

(c) Income recognition

All income is recognised once the organisation 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 organisation 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 organisation 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 organisation 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 organisation; this is normally upon notification of the interest paid or payable by the bank.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the organisation 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 organisation and its compliance with regulation and good practice. These costs include any costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

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

(g) Costs of raising funds

The costs of raising funds consists of website costs.

(h) Charitable Activities

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

(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:

Fixtures & Fittings

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 organisation currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The organisation has no liability beyond administering the contributions and paying these to the pension company.

(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. Expenses paid to the trustees in the year totalled £nil (2021: £nil).

The Senior Manager is employed by Salford CVS - a significant funder of the charity.

The charity made a payment of £107 to Women with Wings for school uniform items for their clients. The CEO of Women with Wings is also a Trustee of COMMUNITY Little Hulton.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Buy a Brick Appeal	-	50	50	30
Donations	20,202	-	20,202	18,961
Restricted Donations:				
Arnold Clark	-	2,500	2,500	-
Crowdfunder - Peel Park Pavilion	-	19,942	19,942	-
For Housing Youth Club	-	2,500	2,500	-
Toy Appeal	-	-	-	450
Gift Aid	1,430	-	1,430	-
UNLTD	-	-	-	2,000
	21,632	24,992	46,624	21,441

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Buy a Brick Appeal	30	-	30
Donations	13,211	5,750	18,961
Toy Appeal	-	450	450
UNLTD	2,000	-	2,000
	15,241	6,200	21,441

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Unrestricted grants:				
Salford CVS	21,962	-	21,962	-
Restricted grants:				
Little Hulton Big Local Youth Delivery	-	5,000	5,000	-
National Lottery Community Fund	-	-	-	9,656
The Charity Service	-	-	-	1,794
BBC Children in Need	-	31,642	31,642	15,821
Coalfields Regeneration Trust	-	11,866	11,866	-
For Housing	-	-	-	500
Salford CVS - Crisis	-	-	-	500
Salford CVS - Food	-	-	-	8,500
Salford CVS - Healthy Holidays	-	2,500	2,500	5,000
Salford CVS - Top Up Crisis	-	5,875	5,875	500
Salford CVS - Freezer	-	-	-	1,000
Salford CVS - LHBL	-	-	-	500
Salford CVS - Winter Crisis	-	500	500	1,000
Salford CVS - Youth Wellbeing	-	-	-	820
Salford CVS - Wellbeing	-	-	-	1,000
Duchy of Lancaster	-	1,000	1,000	-
Forever Manchester	-	-	-	1,000
Forever Manchester - Christmas	-	-	-	2,884
Forever Manchester - Food	-	-	-	100
Forever Manchester - Recovery	-	-	-	580
Local Giving - Food Club	-	-	-	4,050
Groundwork	-	2,500	2,500	5,000
Salford City Council	-	-	-	1,000
Salford City Council - Community Committee	-	4,000	4,000	-
Asda	-	3,615	3,615	-
Great Places	-	500	500	-
	-	-	-	1,800
	21,962	68,998	90,960	62,005

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Restricted grants:			
National Lottery Community Fund	-	9,656	9,656
The Charity Service	-	1,794	1,794
BBC Children in Need	-	15,821	15,821
For Housing	-	500	500
Salford CVS - Crisis	-	500	500
Salford CVS - Food	-	8,500	8,500
Salford CVS - Healthy Holidays	-	5,000	5,000
Salford CVS - Top Up Crisis	-	500	500
Salford CVS - Freezer	-	1,000	1,000
Salford CVS - LHBL	-	500	500
Salford CVS - Winter Crisis	-	1,000	1,000
Salford CVS - Youth Wellbeing	-	820	820
Duchy of Lancaster	-	1,000	1,000
Forever Manchester	-	2,884	2,884
Forever Manchester - Christmas	-	100	100
Forever Manchester - Food	-	580	580
Forever Manchester - Recovery	-	4,050	4,050
Local Giving	-	5,000	5,000
Groundwork	-	1,000	1,000
Great Places	-	1,800	1,800
	-	62,005	62,005

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Other Income	47	-	47	-
Weekly Market	122	-	122	-
Sales of Products	75	-	75	-
Coffee Machine Sales	285	-	285	-
	529	-	529	-

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Other Income	-	-	-
	-	-	-

6. Expenditure

	Activities to support the community £	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Expenditure on raising funds:			
Website			
Fundraising Costs	292	292	167
	<u>526</u>	<u>626</u>	<u>-</u>
	<u>918</u>	<u>918</u>	<u>167</u>
Expenditure on charitable activities:			
Employment Costs			
Management Fees	24,467	24,467	4,642
Travel	2,025	2,025	-
Peel Park Pavilion Running Costs	51	51	-
Peel Park Activities	7,093	7,093	-
Toy Appeal	1,856	1,856	4,876
Training	902	902	790
Older People Christmas Packs	323	323	-
Volunteer Expenses	175	175	747
Equipment	171	171	159
Activities	-	-	654
Holiday Hunger	14,734	14,734	22,545
Resources	118	118	5,458
Subscriptions	3,759	3,759	216
Social Action	437	437	151
Food Club	936	936	248
Food	17,197	17,197	3,722
Insurance	6,161	6,161	6,307
Telephone Costs	248	248	81
Governance	475	475	15
Post, Printing & Stationery	990	990	742
Depreciation	453	453	77
	<u>845</u>	<u>845</u>	<u>666</u>
Other expenditure:	<u>83,416</u>	<u>83,416</u>	<u>52,096</u>
Sundry			
	<u>452</u>	<u>452</u>	<u>-</u>
	<u>452</u>	<u>452</u>	<u>-</u>
	<u>84,786</u>	<u>84,786</u>	<u>52,263</u>
Unrestricted funds			
Restricted funds		15,038	50,105
		<u>69,748</u>	<u>2,158</u>
		<u>84,786</u>	<u>52,263</u>

7. Analysis of expenditure on charitable activities
As per note 6.

8. Allocation of governance and support costs

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

	General Support	Governance	Total 2022	Basis of apportionment
Payroll Bureau Fees	240	-	240	type of expense
Accountancy Fees	-	750	750	type of expense
	<u>240</u>	<u>750</u>	<u>990</u>	

	General Support	Governance	Total 2021	Basis of apportionment
Payroll Bureau Fees	22	-	22	type of expense
Accountancy Fees	-	720	720	type of expense
	<u>22</u>	<u>720</u>	<u>742</u>	

9. Analysis of staff costs

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Wages and Salaries	24,044	4,507
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	423	135
	<u>24,467</u>	<u>4,642</u>
Support costs	-	-
Charitable activities	24,467	4,642
	<u>24,467</u>	<u>4,642</u>

The average number of employees during the period was 2 (2021: 1).

The organisation considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (2021: £nil). No employee has benefits in excess of £60,000.

10. Independent Examiner Fees

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Independent examination fees	750	720
	<u>750</u>	<u>720</u>

11. Tangible Fixed Assets

Cost	Fixtures & Fittings £	Fixtures & Fittings £	Total £
At 01 April 2021	1,615	918	2,533
Additions	-	-	-
At 31 March 2022	1,615	918	2,533
Depreciation			
At 01 April 2021	539	127	666
Charge for Period	539	306	845
At 31 March 2022	1,078	433	1,511
NET BOOK VALUE			
At 31 March 2022	537	485	1,022
At 31 March 2021	1,076	791	1,867

12. Stocks

The organisation does not hold stocks of any items.

13. Analysis of debtors

	2022 £	2021 £
Debtors	3,250	69
Prepayments	388	827
	3,638	896

Debtors and prepayments related to restricted funds £2,646 (2021: £705) and unrestricted funds £992 (2021: £191).

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	5,065	1,368
Holiday Pay Accrual	157	-
Deferred income	-	-
Taxation and Social Security	1,670	-
	6,892	1,368

15. Deferred income

Deferred income comprises grants received in advance.

At 01 April 2021	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 March 2022	-

16. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

23

Analysis of movements in unrestricted funds

	Balance at 01 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	17,573	44,123	(15,038)	(10,310)	36,348
Previous reporting period	17,573	44,123	(15,038)	(10,310)	36,348

	Balance at 01 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	3,218	15,241	(856)	(30)	17,573
	3,218	15,241	(856)	(30)	17,573

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund
The "free reserves"

Analysis of movements in restricted funds

	Balance at 01 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
Buy a Brick Appeal	4,410	50	-	80	4,540
Arnold Clark	-	2,500	(1,000)	-	1,500
Crowdfunder - Peel Park Pavilion	-	19,942	(657)	-	19,285
For Housing Youth Club	-	2,500	-	-	2,500
Toy Appeal	43	-	(649)	649	43
Restricted Donation - Forviva Group	2,500	-	-	-	2,500
Fire Donations	-	-	(649)	649	-
New Building Fundraising	-	-	-	500	500
Little Hulton Big Local Youth Delivery	202	5,000	-	-	5,202
The Charity Service	1,794	-	(1,715)	-	79
BBC Children in Need	1,180	31,642	(24,148)	-	8,674
Coalfields Regeneration Trust	-	11,866	(9,892)	-	1,974
For Housing	500	-	(500)	932	932
Salford CVS - Food	5,135	2,500	(11,992)	7,500	3,143
Salford CVS - Healthy Holidays	219	5,875	(5,033)	-	1,061
Salford CVS - Freezer	791	-	(306)	-	485
Salford CVS - LHBL	-	500	(488)	-	12
Salford CVS - Youth Wellbeing	21	-	-	-	21
Salford CVS - Wellbeing	820	-	(820)	-	-
Duchy of Lancaster	-	1,000	(375)	-	625
Forever Manchester - Recovery	501	-	(501)	-	-
Local Giving - Food Club	4,050	-	(4,050)	-	-
Groundwork	-	2,500	(2,500)	-	-
Grow Well	1,000	-	(1,000)	-	-
Salford City Council	679	-	(515)	-	164
Salford City Council - Community Committee	-	4,000	-	-	4,000
Asda	-	3,615	(2,285)	-	1,330
Great Places	-	500	(143)	-	357
	2,085	-	(530)	-	1,555
	25,930	93,990	(69,748)	10,310	60,482

Analysis of movements in restricted funds Previous reporting period

24

	Balance at 01 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
Buy a Brick Appeal	4,380	-	-	30	4,410
Toy Appeal	-	450	(407)	-	43
Restricted Donation - Forviva Group	-	3,250	(750)	-	2,500
Restricted Donation - Forviva Group	-	2,500	(2,500)	-	-
Little Hulton Big Local Small Grants	643	-	(441)	-	202
National Lottery Community Fund	-	9,656	(9,656)	-	-
The Charity Service	-	1,794	-	-	1,794
BBC Children in Need	-	15,821	(14,641)	-	1,180
For Housing	-	500	-	-	500
Salford CVS - Crisis	-	500	(500)	-	-
Salford CVS - Food	-	8,500	(3,365)	-	5,135
Salford CVS - Healthy Holidays	-	5,000	(4,781)	-	219
Salford CVS - Top Up Crisis	-	500	(500)	-	-
Salford CVS - Freezer	-	1,000	(209)	-	791
Salford CVS - LHBL	-	500	(479)	-	21
Salford CVS - Winter Crisis	-	1,000	(1,000)	-	-
Salford CVS - Youth Wellbeing	-	820	-	-	820
Duchy of Lancaster	-	1,000	(499)	-	501
Forever Manchester	-	2,884	(2,884)	-	-
Forever Manchester - Christmas	-	100	(100)	-	-
Forever Manchester - Food	-	580	(580)	-	-
Forever Manchester - Recovery	-	4,050	-	-	4,050
Local Giving	-	5,000	(5,000)	-	-
Groundwork	-	1,000	-	-	1,000
Grow Well	1,054	-	(375)	-	679
Well-being	1,000	-	(1,000)	-	-
Great Places	1,025	1,800	(740)	-	2,085
ARIS	1,000	-	(1,000)	-	-
	9,102	68,205	(51,407)	30	25,930

Name of restricted fund:

Buy a Brick Appeal
Arnold Clark
Crowdfunder - Peel Park Pavilion
For Housing Youth Club
Toy Appeal
Restricted Donation - Forviva Group
Fire Donations
New Building Fundraising
Little Hulton Big Local Youth Delivery
The Charity Service
BBC Children in Need
Coalfields Regeneration Trust
For Housing
Salford CVS - Food
Salford CVS - Healthy Holidays
Salford CVS - Freezer
Salford CVS - LHBL
Salford CVS - LHBL
Salford CVS - Youth Wellbeing
Salford CVS - Wellbeing
Duchy of Lancaster
Forever Manchester - Recovery
Local Giving - Food Club
Groundwork
Grow Well
Salford City Council
Salford City Council - Community Committee
Asda
Great Places

Description, nature and purpose of the fund

in support of Peel Park Pavilion development
support for the food club
crowdfunder for the development of Peel Park Pavilion
support for the youth club
grant to support annual toy appeal
for support for holiday activities
crowdfunder for residents affected by a fire
community donations for the Pavilion
for start up costs including launch and website and for Christmas activities
for activity packs for children
funding for small group and social action projects for young people
for salary and associated costs for the Assistant Community Development Worker
for support for weekly food club
towards a weekly food club
for activities and food for young people during school holiday periods
for fridges to support food work
for Christmas activities
for support for Christmas welfare packs older people
for Social Action Project Sale Sharks
for wellbeing activities
for support for older and young people at Christmas and additional food items
for equipment for food club including a Freezer Trail membership system
for 200 family food bags between Christmas and New Year
for support for Youth Unity sessions
for planting activities Peel Park
for funding surveys to progress Peel Park Pavilion
support for the initial developments Peel Park Pavilion
support for "It's Thursday"
for IT to support youth activities

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	-	-	1,022	1,022
Cash at bank and in hand	37,231	-	61,831	99,062
Other net current assets/(liabilities)	(883)	-	(2,371)	(3,254)
Creditors of more than one year	-	-	-	-
Total	36,348	-	60,482	96,830

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	1,867	1,867
Cash at bank and in hand	18,102	-	24,006	42,108
Other net current assets/(liabilities)	(529)	-	57	(472)
Creditors of more than one year	-	-	-	-
Total	17,573	-	25,930	43,503

19. Financial Instruments

The organisation 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.