

TRAFFORD COMMUNITY COLLECTIVE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No. 1193780

Trafford Community Collective

Report of the trustees for the year ended 31st March 2024

The trustees present their annual report and financial statements of the charity for year ended 31st March 2024. 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: Trafford Community Collective

Charitable Incorporated Organisation Number: 1193780

Date Registered: 11th March 2021

Trustees

The trustees serving during the period to 31st March 2024 were as follows:

Jane Dennison resigned as Chair March 2024

Sara Todd

Rachel Valentine

Dr Tariq Razzaq

Wesley Auden

Darren Morgan appointed Chair March 2024

Senior Managers

George Devlin – Chief Officer.

Principal Office

Stretford Public Hall

Chester Road

Stretford

Manchester

M32 0LG

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Trafford Community Collective.

Bankers

Co-operative Bank plc

Delf House.

Skelmersdale.

WN8 6NY

Objectives and activities

Trafford Community Collective is a member led organisation that supports the development of the Voluntary, Community, Faith and Social Enterprise (VCFSE) sector across Trafford by promoting a Collective and Partnership approach to service development and delivery.

Trafford Community Collective provides a framework and structure for organisations to come together with one voice to ensure the sector is recognised as a strategic partner at all levels in the development and delivery of health and social care services in Trafford.

Trafford Community Collective supports the delivery in 'place' through our neighbourhood lead partner framework by bringing VCSFE organisations, key stakeholders and members together to create a coordinated approach to service delivery.

Structure, governance, and management

Trafford Community Collective is a Charitable Incorporated Organisation governed by its constitution dated 11th March 2021, and registration as a Charitable Incorporated Organisation number 1193780 with the Charity Commission on 11th March 2021.

Appointment of trustees

As set out in the constitution trustees are elected annually by the members of the charitable organisation attending the Annual General meeting. Trustees are appointed for a period of three years and shall retire from office by rotation based on their length of service and may offer themselves for re-election.

Trustee induction and training

Trustees are given information about their role and responsibilities on first being appointed. They are also given a copy of the constitution, information about staffing and the charity management, and are shown copies of policy documents.

This includes:

- Meetings with the Chair and Manager
- Copies of all policies and procedures linked to the delivery of services.
- Attending staff meeting to get to know the staff within the organisation.

Trustees are given access to briefings and information on:

- New policies and procedures within the organisation
- Developments within the field of health and social care
- Changes and developments within local and national government funding, priorities and organisational structures

Trafford Community Collective.

Organisation

The board of trustees administers the charity. The board normally meets quarterly and are responsible for the strategic direction and policy of the Charity. The members are from a wide variety of professional backgrounds relevant to the work of the Charity.

A Chief Officer is appointed by the trustees to manage the day-to-day operations of the charity with the assistance of the office and project staff/managers.

The Chief Officer is responsible for ensuring that the Charity delivers the services specified and that key performance indicators are met.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Trustees must declare any conflict of interest as a standard agenda item at each meeting.

A review of achievements and performance

Trafford has a thriving VCFSE sector – according to the latest GM VCFSE State of the Sector Report in 2021, we have over 1600 organisations in the sector, it employs over 4,700 people, has over 34,000 volunteers delivering over 170,000 volunteer hours and contributes around £140 million to the Trafford economy.

Trafford Community Collective (TCC) is a Charitable Incorporated Organisation that represents to VCFSE sector in Trafford and works in partnership with public sector to identify community needs and mobilise action to address those needs.

TCC became a registered charity in March 2021 following two years of consultation and engagement with.

- VCFSE organisations in Trafford.
- Trafford Council,
- Trafford CCG and health organisations.
- A range of other statutory partners.

Over the period 2021/2023 Trafford Council and Trafford CCG allocated £75,000 for the two-year period 2021/2023.

This allocation was used to fund the core costs of the Collective and enabled us to generate an additional £350,000 income to the sector during this period, allowing us to consolidate the role of the sector in Trafford and contribute to the development of the new GM ICS system at a Locality level.

In March 2023 Trafford Council and GM ICB Trafford Locality committed £130,000 over the period 2023 – 25.

This funding has allowed us to;

- Build on what has been achieved over the period 2021 – 2023.
- Realise the benefits of our approach to collaboration and partnerships.
- Create a sustainable future for the sector and improved outcomes for Trafford residents.
- Generate an additional £750,000 income to the sector in 2023/2024.

This report provides an update on the development of the Collective in 2023 – 2024 and includes;

Trafford Community Collective.

- A summary of our role as a strategic partner.
- An update on the development of our partnership and collaborative approach to community-based service delivery.
- An overview to the recruitment and development of our community-based workers.
- An outline of our work to support – promote and connect the sector in Trafford.

Finally, the report concludes with an overview of our priorities for 2024 – 2025 and an update the development of our standard operating model from October 2023 – March 2024.

1. Summary of the role of the Collective as a strategic partner.

Throughout 2023/2024 we have consolidated the role of the Collective and contributed to the development of the new GM ICS system – through the Collective the sector is represented on the;

- Trafford Health and Wellbeing Board
- Trafford Locality Board.
- Trafford Provider Collaborative Board.
- Trafford Clinical and Practitioner Senate.
- Trafford Children's Commission Board

The sector is represented at a strategic and operational levels in the development of services to Children and Adults by Trafford Council while at the same delivering a range of easily accessible community based, holistic person-centred services.

In partnership with Trafford Local Care Organisation and Trafford Public Health we have consolidated the framework for neighbourhood working that was initiated in 2023 – 2024. The framework has been built around the concept of the neighbourhood network that include a range of statutory and VCFSE organisations that are committed improving outcomes for Trafford residents.

Through the neighbourhood networks we work as partners in the local community to promote new ways of working and an understanding and awareness of the best way to engage with individuals, families, and communities with a view to enabling them to;

- Achieve improved outcomes in their health and wellbeing.
- Improve the life chances and aspirations.
- Enhance the quality of life.

This work has allowed us to realise the role and potential of the sector to support the delivery of early intervention and prevention services to improve outcomes and reduce health inequalities for Trafford residents.

To support the development of an evidence base for this work we work in partnership with Trafford Public Health and Trafford Local Care Organisation to embed lived experience and the impact of service delivery on the lives of Trafford residents into the monitoring, review and evaluation of our approach to community-based service delivery.

The strategic role of lead partners.

The role of our lead partners is crucial to the success of the Collective – they are;

- Age UK Trafford – lead for the west Neighbourhood.

Trafford Community Collective.

- Our Sale West – lead partner for the Central Neighbourhood.
- Family and Counselling Centre – lead partner for the South Neighbourhood.
- St Johns Old Trafford – lead partner for the North Neighbourhood.
- Stretford Public Hall – lead partners for the North neighbourhood.

They provide strategic leadership in the following areas;

- Develop the sector at a neighbourhood level through communication, engagement and involvement with colleagues from the sector. Promote the role of the Collective to promote, support, and connect the sector at a neighbourhood level.
- Work with organisations to share information, network, share ideas and provide support to each other at a local level.
- Lead and support the development of local initiatives for partnership and collaborative work.

The lead partners are known and trusted organisations that work both at a neighbourhood level and across Trafford. They support the direct delivery of services to residents through the Community Hubs. They lead engagement, communication, and involvement with individuals, families and communities in the development and delivery of services.

They provide strategic leadership for the sector at a neighbourhood level in the development of the neighbourhood teams and plans. They have played a central role in the development and delivery of the neighbourhood workshops where they are building positive relationships with our statutory partners and encouraging closer inter-professional working relationships to support Trafford residents.

2. Update on the development of Collective's partnership and collaborative approach to community-based service delivery.

The successful development of our neighbourhood framework has been built the delivery of a series of workshops that were designed to enable people to;

- Get to know each other.
- Know what services are available in each neighbourhood.
- Start the conversation on how we can develop a system-based approach to service delivery.
- Create a culture based on trust, openness, honesty and mutual understanding.
- Help create healthier communities where fewer people need health and social care services in the first place through early intervention and prevention.
- Engage and involve individuals, families and communities in the development and delivery of services.

This has supported the development and delivery of a range of projects across Trafford that include the;

1. Test and learn project in Our Sale West – this work was funded by a grant from GMCA - it is based on the Core 20 plus model and is targeted at 3 LSOA in Central Neighbourhood with a view to improving outcomes in cancer screening, mental health, and COPD. It is a partnership between Public Health, Central Primary Care Network and Our Sale West, the Collective lead partner for Central Neighbourhood. Based on the positive feedback and the scope of the

Trafford Community Collective.

approach to engage residents in the management of their health and well-being Adult Social Care committed additional funding to consolidate the model in Central Neighbourhood with a view to developing it in the other neighbourhoods in Trafford over the next six months.

2. North ICB project in Old Trafford –this project is funded by GM ICB Trafford Locality – it will provide culturally appropriate health and social care interventions to individuals, families, and communities from different cultural backgrounds our community-based partnership approach will focus on long term conditions related to diabetes, respiratory and cardiac illness.
3. Partington VCFSE LTC Prevention Providers – funded by GMICB Trafford Locality this project brings partners together to provide a range of advice, information, support and promote access to the health and well-being support within a community based, person centred, holistic framework.
4. Ageing in Place Pathfinder project – the project puts the voice of older and lived experience at the heart of our work, learning about what they value, the contributions they make and the barriers they experience to ageing well in their local communities.

The overall approach is based on the core 20 plus 5 model and it will focus on improvements in three key areas;

- Access.
- Experience
- Outcomes.

The success of this work will allow public service providers to come together to promote a person centred, community based holistic framework for service delivery that supports;

- Joint working around early intervention and prevention with the VCFSE sector.
- An increased awareness and understanding of the impact of lived experience on service development and delivery.
- Shared learning and the development of positive relationships between partners.
- Shared risk management and contingency planning.

3. **An overview to the recruitment and development of the Collective's community-based workers.**

Through our approach to partnership and collaboration we have secured funding to develop several roles to promote early intervention and prevention within a community-based framework.

These include;

- VCFSE strategic lead for mental health – funded by GM ICB Trafford Locality the focus of this post is to amplify the voice of the Voluntary, Community & Social Enterprise sector within the Living Well system in Trafford, be responsible for ensuring integrated working between the VCFSE sector, the Living Well core team and the developing neighbourhood teams; building mutual trust and understanding and ultimately providing the opportunity for wider collaboration and innovation to meet the needs of people requiring support with their mental health.
- Reducing parental conflict coordinator – funded by Trafford Council Children's Service the focus of this is to raise awareness and understanding of the RPC programme throughout Trafford by linking in with partners, delivering training and evaluating the effectiveness of current services and interventions.

Trafford Community Collective.

- Violence reduction coordinator – funded by GMCA Violence Reduction Unit the focus of this post has been to develop a community lead approach to reducing violence in the Gorse Hill area by creating an alliance to develop, deliver, review and evaluate the impact a range of community-based activities during 2024/2025.
- School streets officer - funded by public health and TFGM the focus of this post is to work alongside key stakeholders, including Trafford Council, to engage with and empower schools (teachers, pupils and parents) and residents to create strong, sustainable School Streets, and create long term active travel behaviour change.
- Right to the streets coordinator – funded by GMCA – this was a short-term post June – September 2024 – the focus of the role was to promote community engagement in creating safer streets and public places for women and girls. Over the course of the project, we supported 22 community groups in Old Trafford and Gorse Hill to access our community grants fund and deliver a range of community projects in the area.
- Ageing in Place coordinator – initially funded by a grant from the GMCA New Economy Foundation the focus of this role is to put older people's voice and lived experience at the heart of our work, learning about what they value, the contributions they make and the barriers they experience to ageing well in their local communities – this work is taking place in the Old Trafford area.

We have taken a project management approach to the delivery of the work in each of the areas – the project plan is monitored reviewed and evaluated by a steering group that includes key partners in the delivery of the projects.

4. An outline of the Collective's work to support – promote and connect the sector in Trafford.

We have created a framework for communication and engagement that supports the sustainable development of the sector in Trafford.

In October 2023 we held our first in person AGM – we used this meeting to get feedback from the sector on what was important to them and how we should develop our approach to communication and engagement.

The areas that were important were identified as;

- Partnership working.
- Volunteering.
- Communication and engagement.
- Member promotion and support.

We have incorporated the feedback in each of these areas into our development plan for 2024/2025.

We have also made several changes to our approach to communication and engagement that include;

- Moving from six weekly online member meetings to four per year in person meetings.
- Creating forward plans for these meetings with a focus on the actions underpinning the four areas summarised above.
- Reviewing and developing our website to make it more interactive.
- Simplifying the application process to become a member.

Trafford Community Collective.

We have reviewed our Children's Service and Mental Health Reference Groups with a view to them developing a more strategic approach to partnership working and service development. This work is being led by our Reducing Parental Conflict Coordinator and our Strategic Mental Health lead supported by the Chief Officer.

In partnership with Trafford Community hubs, the Collective led the successful application to the national lottery for £341,000 to fund the posts of volunteer coordinators for three years. The role of the coordinators is to work with organisations at a local level to recruit, train and support volunteers.

We have developed the role of Volunteer Coordinator Delivery Officer to ensure we;

- Develop a consistent approach across all areas.
- Learn and share from good practice.
- Collect and collate evidence to demonstrate the impact of the coordinator role.
- Contribute to the development consistent approach to volunteering with other system partners.

We have reviewed the delivery of the infrastructure contract with Trafford Council and Thrive Trafford and agreed to establish a steering group monitor, review and evaluate the delivery of the contract against the Trafford VCFSE Strategy to ensure our work;

- Contributes to achieving the strategic aims and objectives of Trafford Council.
- Maximise the impact of the wider partnership through collaboration and coordination.
- Is aligned with strategic and operational developments at a neighbourhood level.
- Captures and reflects the needs of the sector.

Financial review

2023/24 was our third year of operating as a charity, there was a significant increase in income to over £400k, this income came from a range of different funders and reflected the success in Collective working with our partners to develop and deliver community-based services in Trafford. Through diligent monitoring we have reviewed our finances and we have a financial plan and strategy to support the development of the charity as we move forward.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in our current account. As the charity develops and our reserves increase, we will open a separate account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was £14,450 of which all are free reserves.

The Charity's main source of income is grant income from Trafford Council. 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.

Trafford Community Collective.

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

We have established an approach to risk management that enables us to identify the major risks to which the charity may be exposed and have put in place systems and process to manage these risks.

Plans for Future Periods

Overview of priorities for 2024 – 2025 and update on standard operating model.

To support the growth of the Collective and its funded projects a Deputy Chief Officer was recruited in October 2023, to support the operational processes and communication plan. The deputy officer is responsible for operations of the core business processes and the communications plan including the development of our website.

The Deputy Officer has supported the transition to a new operating framework over the period January to March 2024 this has led to the establishment of The Collective Executive Management Group – the decision-making forum responsible for the business management to achieve our aims and outcomes.

From a simple idea – **working together in a Collective and Collaborative way** - Trafford Community Collective has gone from strength to strength. Over the period 2024 – 2025 we will build on the achievements of the last three years to support the delivery of the aims of the refreshed Trafford Locality and Trafford Corporate Plans. On the retirement from the Collective of our Chief Officer in March 2024, we successfully recruited a replacement Bernadette Ashcroft and plan to increase and strengthen the Board of Trustees to ensure future sustainability.

The Chair of the Board of Trustees for the reporting period was Jane Dennison who resigned in March 2024. The current Chair is Darren Morgan.

We will do this through delivering on our priorities to;

- Developing a sustainable VCFSE sector in Trafford.
- Support the development of community-based early intervention and prevention services at a neighbourhood level.
- Effectively engage with individuals, families, and communities at a local level and communities with common interests.
- Provide a focus on the wider determinants of health and lead on the development of new ways if working designed to reduce health inequalities.

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

Darren Morgan
Chair of Trustees

Date: 19th November 2024

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
TRAFFORD COMMUNITY COLLECTIVE
REGISTERED CHARITY NO. 1193780**

I report on the accounts of the charity, for the year ended 31st March 2024, which are set out on pages 12 to 22.

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:*A.M. King*.....

AM King FCCA
Date: 19th November 2024

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2024
(incorporating Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	Further Details	£	£	£	
Income from:					
Donations and legacies	(3)	-	-	-	-
Charitable Activities	(4)	40,001	378,069	418,070	205,801
Other Trading Activities	(5)	-	-	-	-
Investment Income		-	-	-	-
Total		40,001	378,069	418,070	205,801
Expenditure on:					
Raising Funds	(6)	904	-	904	264
Charitable Activities	(6)	26,772	263,658	290,430	64,643
Total		27,676	263,658	291,334	64,907
Net income/(expenditure)		12,325	114,411	126,736	140,894
Transfers between funds	(15)	-	-	-	-
Net movement in funds		12,325	114,411	126,736	140,894
Reconciliation of funds					
Funds brought forward	(15)	2,125	148,604	150,729	9,835
Total funds carried forward	(15)	14,450	263,015	277,465	150,729

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 15 to 22 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Current assets:			
Debtors	(11)	15,069	507
Cash at Bank & in Hand		273,078	156,197
Total current assets		288,147	156,704
Liabilities:			
Creditors: Amounts falling due within one year	(13)	10,682	5,975
Net current assets or liabilities		277,465	150,729
Total assets less current liabilities		277,465	150,729
Creditors: Amounts falling due after more than one year	(14)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		277,465	150,729
The funds of the charity:			
Restricted income funds	(15)	263,015	148,604
Unrestricted income funds	(15)	14,450	2,125
Total charity funds		277,465	150,729

Approved on behalf of the Trustees Management Committee

Chair

Darren Morgan

Date: 19th November 2024

The notes on pages 15 to 22 form part of these accounts.

Statement of Cash Flows for the year ended 31st March 2024

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

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Net movement in funds	126,736	140,894
Add back depreciation	-	-
Deduct investment income	-	-
Deduct gains/add back losses on investments	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(14,562)	(507)
Increase/(decrease) in creditors	4,707	(27,025)
Net cash used in operating activities	116,881	113,362
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	-	-
Increase/(decrease) in cash and cash equivalents during the year	116,881	113,362
Cash and cash equivalents brought forward	156,197	42,835
Cash and cash equivalents carried forward	273,078	156,197

Notes to the accounts for the year ended 31st March 2024

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 19 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

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

(g) Costs of raising funds

The costs of raising funds consists of events and activities and marketing.

(h) Charitable Activities

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

Notes to the accounts for the year ended 31st March 2024

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost.

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

(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 (2023: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2024	March 2024	31 March	31 March
	£	£	2024	2023
Donations	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	March 2023	March 2023	31 March
	£	£	2023
Donations	-	-	-
	-	-	-

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2024	March 2024	31 March	31 March
	£	£	2024	2023
Unrestricted grants:				
Ignition Enterprise	-	-	-	3,000
Trafford MBC	40,001	-	40,001	-
Restricted grants:				
10GM	-	-	-	36,100
Greater Manchester ICB	-	-	-	1,402
Greater Manchester ICB Carers Engagement	-	-	-	6,000
Greater Manchester ICB Mental Health Lead	-	46,414	46,414	45,000
Greater Manchester ICB Mental Health	-	-	-	6,000
Greater Manchester Mental Health	-	-	-	4,500
GM Sports Right to the Streets	-	34,000	34,000	-
Greater Manchester Combined Authority	-	10,000	10,000	-
Manchester Credit Union	-	-	-	-
National Lottery Community Fund	-	60,300	60,300	-
Pulse Regeneration	-	14,583	14,583	-
Trafford MBC	-	-	-	74,999
Trafford MBC School Streets	-	25,000	25,000	-
Trafford ICB Health in Community	-	140,000	140,000	-
Trafford MBC Reducing Parental Conflict	-	26,700	26,700	-
Trafford MBC Public Health	-	21,072	21,072	-
Trafford MBC Neighbourhood	-	-	-	1,800
Trafford MBC Workforce Grant	-	-	-	27,000
	40,001	378,069	418,070	205,801

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	March 2023	March 2023	31 March
	£	£	2023
Unrestricted grants:			
Ignition Enterprise	3,000	-	3,000
Restricted grants:			
10GM	-	36,100	36,100
Greater Manchester ICB	-	1,402	1,402
Greater Manchester ICB Carers Engagement	-	6,000	6,000
Greater Manchester ICB Mental Health Lead	-	45,000	45,000
Greater Manchester ICB Mental Health	-	6,000	6,000
Greater Manchester Mental Health	-	4,500	4,500
Trafford MBC	-	74,999	74,999
Trafford MBC Neighbourhood	-	1,800	1,800
Trafford MBC Workforce Grant	-	27,000	27,000
	3,000	202,801	205,801

Notes to the accounts for the year ended 31st March 2024

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2024	March 2024	31 March	31 March
	£	£	2024	2023
Marketplace for Trafford (Age UK)	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	March 2023	March 2023	31 March
	£	£	2023
Marketplace for Trafford (Age UK)	-	-	-
	-	-	-

6. Expenditure

	VCFSE	Year Ended	Year Ended
	Engagements	31 March	31 March
	and Projects	2024	2023
	£	£	£
Expenditure on raising funds:			
Marketing and website	904	904	264
	904	904	264

Expenditure on charitable activities:

Employment Costs	74,619	74,619	-
Administration Costs	5,250	5,250	8,100
Secondment	3,935	3,935	-
Carer Engagement Costs	-	-	8,750
Chief Officer Costs	-	-	12,000
Lead Partner Payments	21,000	21,000	24,000
Management Fees	500	500	-
Mental Health Engagement Costs	-	-	1,320
Partner Payments	154,227	154,227	1,500
Project Costs	15,825	15,825	2,070
Grants Paid	3,000	3,000	-
Workforce Development Project Costs	-	-	3,300
Workshop Costs	-	-	2,213
IT Development	1,992	1,992	-
Refreshments	116	116	-
Minor Equipment	4,405	4,405	-
Miscellaneous Costs	62	62	-
Room Hire	552	552	267
Rent	2,560	2,560	-
Bank Charges	-	-	10
Insurance	588	588	144
Governance and support costs	1,799	1,799	875
Post, Printing & Stationery	-	-	94
	290,430	290,430	64,643
	291,334	291,334	64,907
Restricted Funds		263,658	64,032
Unrestricted Funds		27,676	875
		291,334	64,907

Notes to the accounts for the year ended 31st March 2024

7. Analysis of expenditure on charitable activities

See 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 2024	Basis of apportionment
Accountancy Fees	-	955	955	type of expense
Professional Fees	40	-	40	type of expense
Payroll Fees	804	-	804	type of expense
	<u>844</u>	<u>955</u>	<u>1,799</u>	

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	875	875	type of expense
	<u>-</u>	<u>875</u>	<u>875</u>	

9. Analysis of staff costs

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Wages and Salaries	74,303	-
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	316	-
	<u>74,619</u>	<u>-</u>
Charitable Activities	74,619	-
Support Costs	-	-
	<u>74,619</u>	<u>-</u>

The average number of employees during the year was 5 (2023: nil).

The charity considers its key management personnel comprises the trustees and Chief Officer. The total employment benefits, including employer pension contributions of the key management personnel were £21,682 (2023: £nil). No employee has benefits in excess of £60,000.

10. Independent Examiner Fees

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Independent examination fees	955	875
	<u>955</u>	<u>875</u>

Notes to the accounts for the year ended 31st March 2024

11. Analysis of debtors

	2024	2023
	£	£
Debtors	14,583	-
Prepayments	486	507
	<u>15,069</u>	<u>507</u>

Debtors and prepayments related to restricted funds £14,583 (2023: £72) and unrestricted funds £486 (2023: £435).

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	9,354	5,250
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	960	725
Deferred income	-	-
Taxation and social security costs	368	-
	<u>10,682</u>	<u>5,975</u>

13. Deferred income

Deferred income comprises grants paid in advance

Balance at 1st April 2023	-
Amount released in period	-
Amount deferred in period	-
Balance at 31st March 2024	<u>-</u>

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

	2024	2023
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	2,125	40,001	(27,676)	-	14,450
	2,125	40,001	(27,676)	-	14,450

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	-	3,000	(875)	-	2,125
	-	3,000	(875)	-	2,125

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Age UK Trafford	3,893	-	(3,893)	-	-
10GM	36,100	-	(36,100)	-	-
Greater Manchester ICB	1,402	-	(1,402)	-	-
Greater Manchester ICB Carers Engagement	6,000	-	(6,000)	-	-
Greater Manchester ICB Mental Health Lead	45,000	46,414	(28,290)	-	63,124
Greater Manchester ICB Mental Health	4,680	-	(4,680)	-	-
Greater Manchester Mental Health	3,000	-	(3,000)	-	-
GM Sports Right to the Streets	-	34,000	(29,892)	-	4,108
Greater Manchester Combined Authority	-	10,000	(2,652)	-	7,348
National Lottery Community Fund	-	60,300	(49,800)	-	10,500
Pulse Regeneration	-	14,583	(13,114)	-	1,469
Trafford MBC	23,839	-	(23,839)	-	-
Trafford MBC School Streets	-	25,000	(7,790)	-	17,210
Trafford ICB Health in Community	-	140,000	(2,500)	-	137,500
Trafford MBC Reducing Parental Conflict	-	26,700	(15,804)	-	10,896
Trafford MBC Public Health	-	21,072	(17,770)	-	3,302
Trafford MBC Neighbourhood	157	-	(157)	-	-
Trafford MBC Workforce Grant	24,533	-	(16,975)	-	7,558
	148,604	378,069	(263,658)	-	263,015

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Age UK Trafford	5,963	-	(2,070)	-	3,893
10GM	-	36,100	-	-	36,100
Greater Manchester ICB	-	1,402	-	-	1,402
Greater Manchester ICB Carers Engagement	-	6,000	-	-	6,000
Greater Manchester ICB Mental Health Lead	-	45,000	-	-	45,000
Greater Manchester ICB Mental Health	-	6,000	(1,320)	-	4,680
Greater Manchester Mental Health	-	4,500	(1,500)	-	3,000
Trafford MBC	-	74,999	(51,160)	-	23,839
Trafford MBC Neighbourhood	-	1,800	(1,643)	-	157
Trafford MBC Workforce Grant	3,872	27,000	(6,339)	-	24,533
	9,835	202,801	(64,032)	-	148,604

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Age UK Trafford	for the continued development of Trafford Community Collective
10GM	for the co-ordination, development and delivery of the test and learn project
Greater Manchester ICB	an inflationary increase for mental health connector and all age engagement grants
Greater Manchester ICB Carers Engagement	for management costs and continued development of Trafford Community Collective
Greater Manchester ICB Mental Health Lead	for co-ordination, management and salary costs for mental health connector
Greater Manchester ICB Mental Health	for engagement with children, young people and adults to support the development of Trafford All Age strategy
Greater Manchester Mental Health	for management costs and continued development of Trafford Community Collective
GM Sports Right to the Streets	for co-ordination of work in North Trafford to keep public spaces safe for women and girls
Greater Manchester Combined Authority	for co-ordination, management and salary cost for Old Trafford of ageing in place project
National Lottery Community Fund	for management, development and salary costs for 6 volunteer co-ordinators at 6 Trafford Community Hubs
Pulse Regeneration	for co-ordination and reducing violence
Trafford MBC	for the development of Trafford Community Collective
Trafford MBC School Streets	for co-ordination, management and salary costs for Trafford MBC public health school streets project
Trafford ICB Health in Community	for co-ordination, management and delivery of the Trafford MBC health in communities project
Trafford MBC Reducing Parental Conflict	for co-ordination, management and salary costs for Trafford MBC children's service for reducing parental conflict
Trafford MBC Public Health	for co-ordination, management of grant funds for Trafford public health in arts fund for Trafford community groups
Trafford MBC Neighbourhood	for management costs for the development and delivery of community conference
Trafford MBC Workforce Grant	for the development of the social care workforce

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Cash at bank and in hand	21,349	-	251,729	273,078
Other net current assets/(liabilities)	(6,899)	-	11,286	4,387
Creditors of more than one year	-	-	-	-
Total	14,450	-	263,015	277,465

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Cash at bank and in hand	3,093	-	153,104	156,197
Other net current assets/(liabilities)	(968)	-	(4,500)	(5,468)
Creditors of more than one year	-	-	-	-
Total	2,125	-	148,604	150,729

17. Financial Instruments

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