



BLOSSOM
AND
GROW

BLUEBELLS
COMMUNITY CLUB
a place where promise and potential can blossom

Year in Review 2023

CHAIR'S STATEMENT

Blossom and Grow, the theme of our year in review 2023, resonated with our users and providers throughout the past year.

Children and young adults are at the prime time in their lives, whereby when they are provided with the right opportunities, they have the ability to blossom and develop into strong supportive members of the society; healthy in body and spirit, and with the necessary skill set to go far. At Bluebells Community Club, this is our overarching aim – to help disadvantaged young children and adults to access the resources and skill sets they need to blossom into confident and capable adults, enabling them to participate more fully in society.

Over the course of the past year, we have worked on various programs and activities, generating opportunities for the younger, marginalised demographic of minority communities to take part in and access courses and recreational activities whilst strengthening their soft-skills in the process. A big consideration for us has been the effects of the Cost-of-Living Crisis, as well as the lingering effects of the Covid Pandemic, and we have worked hard to help combat these for the young people we engage with, helping to ensure that these young saplings mature into sturdy and strong flora.

We also developed our Youth Voices Group, a bi-monthly meeting attended by local teens and headed by a lead team who are voted in by their peers once a year in June, and who work alongside the Trustees to ensure that the Charity's work is run 'by the people, for the people'.

It is with great pleasure that we present '**Blossom & Grow**', our annual report and accounts for 2023, giving you an overview of the work we do with over 165 children and young people, helping them to overcome the challenges of the post-pandemic world we now live in.

I would like to extend a special thank you to all our funders and supporters, as it is largely through your generosity that we are able to facilitate all the activities and programs to assist our growing beneficiary group. A shout-out to our outstanding team of 'gardeners' – our staff, support volunteers, youth workers, and sessional facilitators who each invest so much into nurturing and empowering our young seedlings to **Blossom & Grow** to their full potential.

Mr A Eckstein
Chair



OUR MISSION

To improve the lives of marginalised young people, from disadvantaged and minority communities, giving them access to activities, programs and support; and helping them to reach their potential; enabling them to participate in society as independent, mature and responsible individuals.

CHARITABLE OBJECTIVES

1) For the public benefit to act as a community resource for young people and their families resident in Salford City and Bury, in particular but not exclusively those of the Orthodox Jewish faith, by providing advice, support and assistance and organising programmes of physical, educational and other activities as a means of:

- Helping young people advance in life by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- Advancing education;
- Relieving unemployment;
- Providing recreational and leisure time activity in the interests of social welfare with a view to improving the conditions of life of such persons.

2) The prevention or relief of poverty for the public benefit in Salford City and Bury, in particular but not exclusively among persons of the Orthodox Jewish faith, through the provision of grants of financial assistance to individuals in financial need.

NURTURING SARA

Case Study

Sara is the oldest in her family, from a single-parent home.

Sara, age 14 years, is the oldest of 4, in a family that is struggling with the recent divorce of her parents, coming hard on the heels of a long stretch of post-natal-depression. As the eldest, the brunt of the responsibility fell on Sara to keep the home running smoothly. This included helping to ensure there were basic meals ready for her siblings, and aiding them with their homework etc, all while trying to keep afloat with her own social life and schoolwork. Clearly something had to give way, and Sara found herself struggling with anxiety, as well as little time for recreation with her friends, which only exacerbated the whirlpool of negative thoughts that threatened to engulf her.

Sara reached out to Bluebells Community Club and we were able to assist her in multiple ways. Initially we set her up with a youth worker who was able to mentor her, guiding her as to which things to prioritise for her siblings, and for herself. Sara was amazed at how her anxiety levels dropped significantly after just a few weeks of this mentoring.

Sara enrolled in our Warm Winter program together with her siblings, enabling them to spend time after school in a warm and safe space, with wholesome snacks and food; so that the full brunt of arranging supper no longer fell on her young shoulders. Now she and her siblings could go to bed at night without growling hunger as an unwelcome accompaniment.

Sara felt relieved to be able to share the crushing responsibility for her too-young shoulders, as she said: 'Just knowing that I could reach out to my mentor was a massive support for me, and her advice was always so on-target.'

Following up with her youth worker, we were pleased to hear that Sara's mood and confidence has improved significantly, which in a domino-effect has positively affected her siblings too. This highlights for us the importance of Mental Health Support in the overall representation of each individual, including how it effects personal development, learning outcomes, and general performance, as well as the knock-on effect it has on surrounding contacts and reliants.



OUR STRATEGIC AIMS

Encouraging young people to **C.R.E.A.T.E** opportunities to grow and develop through a holistic approach.



Carer and Family Support

To provide mentoring and support for care-givers and family members of young people, to strengthen the social fabric, enhance the quality of care, and ultimately contribute to the overall health and resilience of both the caregivers and the individuals we support.



Recreation

To provide recreational leisure time youth-led activities, retreats and trips.



Education

To promote educational advancement via the provision of skill-based programs, courses, and workshops.



Arts

To provide a range of creative arts sessions to promote skills and creativity; as a means of enjoyment, as well as furthering future employment opportunities.



Talent Development

To invest in the growth and potential of individuals through tailored programs, mentorship, and continuous learning opportunities. We aspire to cultivate a culture that fosters innovation, collaboration, and an environment where every individual is encouraged to reach their full potential.



Emotional Well-Being

To empower individuals to navigate life's challenges with resilience, fostering a community where emotional well-being is prioritized, and linked with physical health and well-being, so that individuals are equipped with the tools to lead balanced and fulfilling lives.

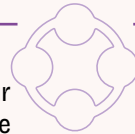
OUR VALUES

INCLUSION



At the core of our values is an unwavering commitment to inclusion, acknowledging and embracing the diversity of perspectives, experiences, and identities. By fostering an inclusive environment, we not only enrich our collective strength but also fuel innovation and creativity. Every young person should feel valued, respected, and empowered to contribute their unique talents, thus creating a culture that reflects the richness of the world we serve.

INVOLVEMENT



Our value of involvement is centred on the active engagement of our youth, recognizing their invaluable perspectives and contributions. We prioritize this by ensuring that decisions and ideas are informed by the insights and experiences of young people through our Youth Voice Initiative. Through workshops and sessions that are led and developed by the youth themselves, we empower them to be architects of their own narratives. This commitment not only amplifies the authenticity of our initiatives but also cultivates a sense of ownership, fostering a dynamic and responsive environment that reflects the needs and aspirations of the younger generation.

INDEPENDENCE



Our value of independence is rooted in the belief that empowering young people goes beyond short-term change; it is about fostering an environment that nurtures their growth into self-sufficient young adults ready to navigate the complexities of the world. By instilling a sense of autonomy and responsibility, we aim to equip them with the skills and mindset necessary to not only face immediate challenges but to thrive in the long run. Our commitment lies in providing the support and resources that enable young individuals to blossom into resilient, self-reliant adults who can confidently take on the world and the responsibilities it presents to them.

INSPIRATION



Inspiring young people revolves around instilling a profound belief in themselves and the unique capabilities and individuality they possess. We are committed to nurturing a mindset that encourages self-confidence and self-discovery. By fostering a supportive environment that recognizes and celebrates the diverse strengths of each individual, we aim to empower young people to embrace their true potential. Our goal is to inspire a generation that not only believes in their inherent abilities but also understands the transformative impact their individuality can bring to the world, fostering a community of confident, empowered, and authentic individuals.



2022/2023 IN NUMBERS

How we've blossomed



165  Young
Beneficiaries

3  Art
Provisions

138  Talent
Support Hours

1500  Warm Meals

36  Educational
Workshop Sessions

6  Mentors Trained

5  Youth
Voice Meetings

23  Creative Arts
Beneficiaries

12  Parenting
Course Beneficiaries

2  Recreational
Trips

35  Summer
Playscheme Beneficiaries

CARER & FAMILY SUPPORT

Supporting the parents and carers of the community's youth is a central focus for us, based on the belief that strong and confident foundations provide our youth with the best chance to develop their full potential in a healthy and supportive environment. By contributing to the overall health and resilience of the caregivers, we are in turn supporting the youth of our community. We provide parents and carers with resources which are easily accessible, data driven, and relatable.

Mentors for Manchester: We ran a comprehensive workshop series, equipping adult volunteers to mentor and positively guide the young teens that they come into contact with, building strong relationships across the community. The training covered mentorship workshops, and mental health & wellbeing. The end goal was to build the adult mentors so that they can give young teens a positive outlook and reason to live, as well as a sense of being important to others for who they are, and for what they can contribute to society in a positive way. Once the teens feel good about themselves, this opens up more opportunities for them to take on their futures effectively, considering genuine careers as opposed to just dropping out of the system.

Parent Pulse: Guiding the parents of our youth via a series of workshops, gave them tools to parent more effectively & thereby instil a healthy confidence in their children.

A special thank you to Beis Malka School, a local school with whom we have a strong partnership and good relationship, for facilitating our Mentoring and Parenting schemes. Beis Malka recognises the power of supporting carers and parents, and assisted us by offering their venue and staff at a heavily subsidised cost, enabling us to get both schemes of the ground. Both the mentoring and parenting courses ran as pilot schemes on a very small scale to test the interest and the success rate of the workshops, and we look forward to expanding these in the future, following very positive feedback from the attendees.

Warm Winter Program: During the winter we created a cosy program for children to spend their after-school hours in a safe space, with heating and warm meals. For many disadvantaged young children and adults, this spelt the difference between hunger, stress, and depression, and calm minds with full tummies. In the coming year we would like to extend this program for a longer period, reaching more young people and offering increased hours.



Mentors for Manchester



Parent Pulse



Warm Winter Program



Warm Winter Program



5/6 mentors reported subsequent success in relating to teens that they attributed to Mentors for Manchester



83% of parents indicated that they learnt new skills and tools via the parenting forum



150 meals served weekly

RECREATION

Recreational activities, with a main purpose of providing enjoyable, safe leisure-time programs for disadvantaged youth are a sure way to boost the emotional and mental wellbeing of these children. We offer a range of activities throughout the year, aiming to attract the interests of as many different youth factions as possible.

Trips – Recreational trips were held once in the summer and once during the winter, with over 40 young people joining these two trips. Youth were encouraged to take a leading role in arranging the itinerary, program etc, giving them practise in leadership skills and group-work, as well as confidence.

Holiday Activities – Our mid-term carnival brought a petting farm to our youth, giving them hands-on therapeutic recreation, combined with a range of interactive youth-led activities. A Summer Playscheme kept our young children safely occupied and entertained, led by capable teenage youth volunteers together with qualified youth workers. We hope to duplicate this model for a winter playscheme in the coming year.

Games Night – Games night features a range of board and card games, allowing teens to socialise in a safe space, and improve their soft skills of team-work, confidence, and independence.



86% of participants felt that these activities boosted their self confidence in social settings

42 trip beneficiaries

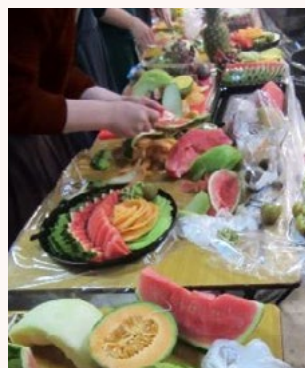


EDUCATION



Whilst education takes place formally in a school setting, we like to encourage an educational element specifically for the disadvantaged youth in the community who will often blossom more in a non-academic setting. Boosting their educational level has a significant impact all round on their mental health and well-being, and is a foundational basis for their progression. During 2023 we offered the following courses:

IT for Teens: 15 disadvantaged teens with no regular access to computers were trained in essential digital skills and cyber safety; fostering creativity and developing creative thinking skills. A long term benefit of this course is the opening into various careers that rely strongly on digital resources.



Fruit Carving and Food Presentation: Our youth were able to lead and participate in a series of food presentation workshops, appealing to foodies and those with creative flair. This built their confidence in their ability to be self-sufficient, provide for others, and improved their general self-esteem as they viewed their masterful accomplishments.



Brain Boost Hub: We offer a support centre for children that need help with their homework, led by volunteer youth as well as experienced teachers, providing the extra push that some children need to just get down to their homework and put it behind them.


36 users


8 Certificates Awarded


32 Hours Brain Boost Support offered

ARTS

Creative arts are a form of self-expression, as well as recreational and beneficial for all ages to modulate their feelings and develop their sense of self. By offering a range of creative workshops we provide users with the opportunity to develop their personal feelings and stories using creative expression, allowing them to engage in the arts. Users can participate in group settings, or work on their own initiative, encouraging a healthy development of emotional soft skills in a range of areas.

This year our **decorative baking classes** were very successful, equipping our youth with skills that can be used purely for pleasure, or taken up a notch to become a potential business venture.

Floristry ran alongside this, and many users enjoyed the freedom of being able to create an expression of beauty either by following rules, or by simply working out of the box.

Paint Night was a very successful workshop which has had multiple requests for repeats. Beneficiaries felt themselves relax, and open up to self-expression, in a non-judgmental atmosphere, boosting their emotional and mental wellbeing. We hope to offer more paint nights next year.



84% of participants said they felt an improvement in their emotional wellbeing following the Arts program

4/5 users don't have regular access to Arts

91% of participants developed new skills as a result of the Arts workshops

TALENT DEVELOPMENT

Developing the talent of our youth is a two-pronged approach in helping them to blossom and grow. Through a holistic approach to talent development, we recognize and cultivate not only the practical skills needed for professional success later in life, but also the broader attributes that contribute to personal fulfillment. By addressing both the practical and holistic dimensions, our commitment to talent development seeks to enable individuals to flourish not just in their future careers but in all facets of their lives.

Drama featured prominently in our creative arts arena. Users developed confidence, team-work skills, independence, and responsibility as they were tasked with developing and running a theatrical performance encompassing drama, dance and choir.

Writing workshops – BM Times 8 young aspiring writers joined our writing club to develop their literacy talents, joining together to create BM Times – a periodical magazines geared to young teens. This developed not only their writing skills, but also soft skills like communication, team-work, self-expression and confidence.



138 Talent Development Hours Logged

4 volumes of BM Times printed

3/4 beneficiaries reported a boost in confidence following the Talent Sessions

EMOTIONAL WELL BEING

We recognize the inseparable link between physical and mental health, understanding that a holistic approach is vital for overall well-being. Physical health lays the foundation for mental resilience, and vice versa.

Our initiatives are designed to empower individuals in embracing a balanced lifestyle. Through sports and exercise, we encourage the cultivation of physical strength, agility, and endurance, fostering a healthy body. Dance is not only a joyful expression but also a dynamic form of exercise that promotes cardiovascular health and emotional well-being.

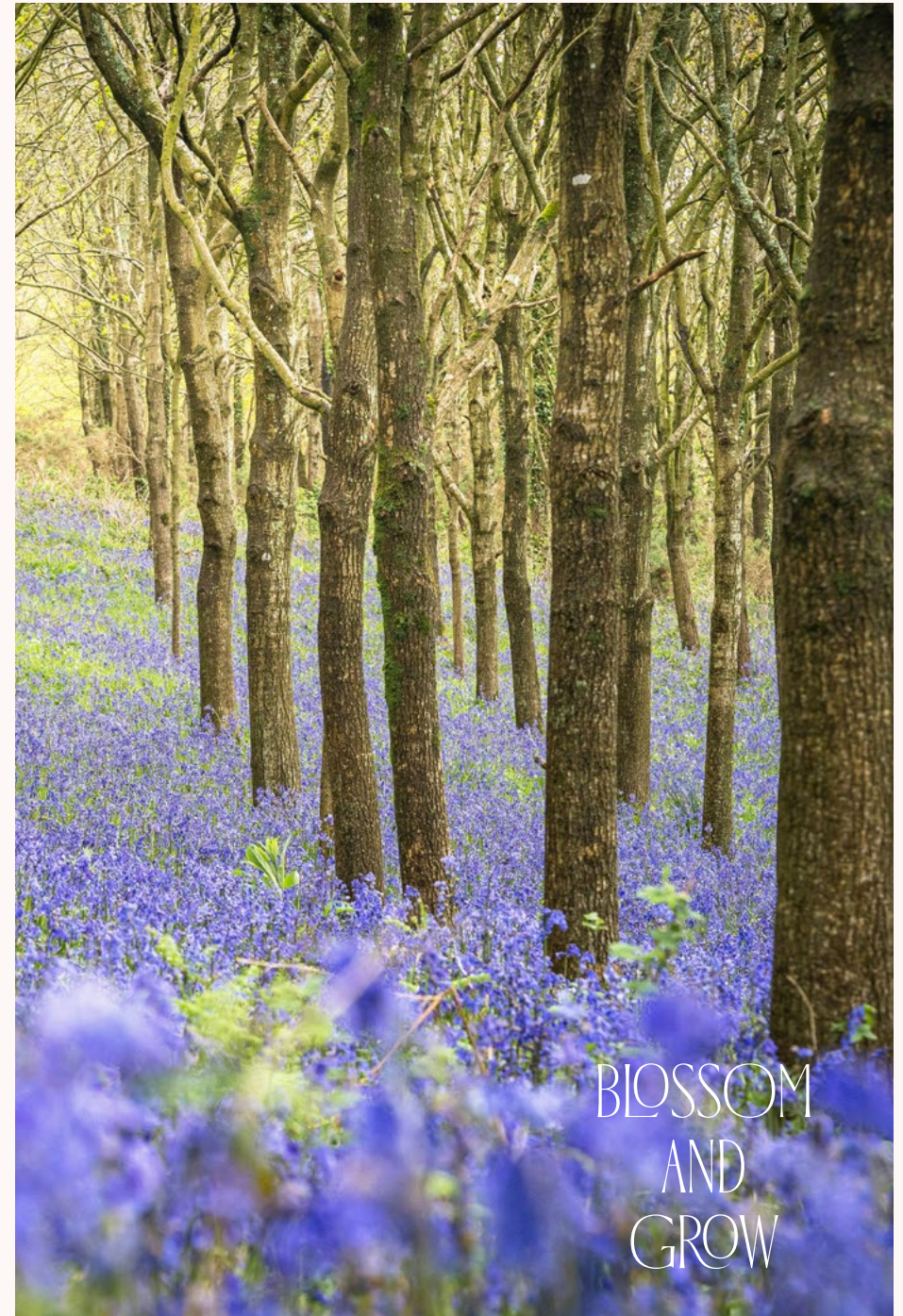
We emphasize the importance of healthy eating, recognizing nutrition as a cornerstone for both physical and mental vitality.

Additionally, our **Teen-Talk** sessions provide a safe space for young minds to openly discuss their challenges and triumphs, promoting mental health awareness and resilience. By offering a comprehensive array of initiatives, we aim to support individuals in their journey toward a harmonious and thriving life.



Bluebells have enabled me to up-skill in so many areas. I enjoyed the paint workshops, and also learnt to express myself more confidently amongst my peers.

RUTI, AGE 16



BLOSSOM
AND
GROW

Structure, governance and management

Bluebells Community Club is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 03 June 2021 as a company and the company number is 13435980. It was registered as a charity on 13 December 2021 with a charity number 1197084.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no formal policies for the induction or training of new trustees.

Risk review

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at the current level, combined with an annual review of controls over the key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that there are established systems to mitigate the significant risks.

The charity has also implemented policies including those relating to environmental, open access and child protection. Copies are available on request.

The risks faced by the trust are principally operational risks from ineffective usage of grant funds. These risks are managed by the trustees by ensuring appropriate after school clubs for as many girls as possible.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all clubs.

Objectives and activities

1) For the public benefit, to act as a community resource for young people and their families resident in Salford City and Bury, in particular but not exclusively those of the Orthodox Jewish Faith, by providing advice, support and assistance, and organising programmes of physical, educational and other activities as a means of:

(a) helping young people advance in life by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;

(b) advancing education;

(c) relieving unemployment;

(d) providing recreational and leisure time activity and other charitable needs in the interests of social welfare with a view to improving the conditions of life of such persons.

2) The prevention or relief of poverty for the public benefit in Salford City and Bury, in particular but not exclusively among persons of the Orthodox Jewish Faith, through the provision of grants of financial assistance to individuals in financial need.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Grant making policy

The charity is funded by donations and grants.

The trustees consider they have met the public benefit test and outline these achievements below.

The charity ran and funded an after-school club, catering for nearly 100 girls.

The trustees consider they have met their aims successfully this year, by embarking on the project of developing the community centre.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.



Achievements and performance

The charity received £47,954 in donations and grants during the year and £12,203 from other operating income.

Direct charitable expenditure and support costs for the year amounted to £48,800. Direct charitable expenditure relates to the after-school clubs operated by the charity.

The charity has low governance costs that comprise professional fees.

All other office costs are borne by a local benefactor and the trustees wish to record their appreciation to the benefactor for the free use of their offices.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was an overall net income and net movement in funds for the year amounting to £11,357 relating to the unrestricted fund.

Financial review

The trustees consider that the year was acceptable in terms of income from donations and grants. The trustees are delighted to have made many valuable contributions to the community as a result and hope to be able to do so for many years to come.

Reserves policy

The present level of funding is adequate to support the continuation of the Bluebells Community Club and its activities in the medium term and the trustees consider the financial position of the charity to be satisfactory.

The unrestricted fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

The free reserves stand at £1,886 being the net current assets of the charity, all of which are unrestricted.

The trustees' annual report and the strategic report were approved on 22 February 2024 and signed on behalf of the board of trustees by:

A Eckstein

Trustee

FUTURE PLANS

Whilst we have seen much success in this year in review, we are always aiming higher and we have identified 5 targets to work towards in the year ahead.



Expand our Warm Winter Program

To reach more users, and increase the hours that we offer, extending from just the winter term to 25 weeks throughout the year.



Improve Our Parenting Course

To offer additional support opportunities to more carers and parents. This year we had provisions for 12 parents on our courses. We'd like to maintain and increase the course placements, aiming to double.



Recruit a Director

As our outreach expands, there is a need for a director to oversee all aspects, and we hope to recruit a suitable candidate for this position.



Increase the hours of support

To provide additional support hours to the community, via holiday activities and youth programs.



Quality Marks

We want our work to be recognised as high standard, and will be researching and working towards attaining appropriate Quality Marks.

FEEDBACK

I am so grateful for the opportunity to join the parenting workshops offered by Bluebells. The inspiration, tips, and tools that I learnt have given me the confidence to parent more effectively. I would never have believed possible the positive change in the atmosphere at home, and it has had a knock-on effect on my children too. Thank you for teaching us resilience, team-work, communication skills, and for boosting my self-esteem.

AARON, PARENT PULSE BENEFICIARY

Thank you for the warm meals that you provided for my children when we were going through a rough patch. The Cost-of-Living Crisis was really affecting us, and just knowing that my children were eating a nutritious warm meal was a moral support for us, as much as the financial help.

NAOMI, WARM WINTER PROGRAM BENEFICIARY

INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the Trustees of Bluebells Community Club
Statement of Financial Activities (including income and expenditure account)

I report to the trustees on my examination of the financial statements of Bluebells Community Club ('the charity') for the year ended 30 June 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

22 Feb 24

	Note	Year to 30 Jun 23		Total funds £	Period from 3 Jun 21 to 30 Jun 22
		Unrestricted funds £	Restricted funds £		Total funds £
Income and endowments					
Donations and legacies	5	36,954	11,000	47,954	35,739
Other trading activities	6	12,203	–	12,203	–
Total income		49,157	11,000	60,157	35,739
Expenditure					
Expenditure on charitable activities	7,8	37,800	11,000	48,800	45,210
Total expenditure		37,800	11,000	48,800	45,210
Net income/(expenditure) and net movement in funds		11,357	–	11,357	(9,471)
Reconciliation of funds					
Total funds brought forward		(9,471)	–	(9,471)	–
Total funds carried forward		1,886	–	1,886	(9,471)

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

INDEPENDENT EXAMINERS REPORT

Statement of Financial Position Notes to the Financial Statements

	Note	2023 £	2022 £
Current assets			
Debtors	14	5,000	–
Cash at bank and in hand		9,427	229
		<u>14,427</u>	<u>229</u>
Creditors: amounts falling due within one year	15	12,541	9,700
Net current assets		<u>1,886</u>	<u>(9,471)</u>
Total assets less current liabilities		<u>1,886</u>	<u>(9,471)</u>
Net assets		<u>1,886</u>	<u>(9,471)</u>
Funds of the charity			
Unrestricted funds		1,886	(9,471)
Total charity funds	16	<u>1,886</u>	<u>(9,471)</u>

For the year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 22 Feb 24, and are signed on behalf of the board by:

A. Eckstein

A Eckstein
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 4 Topfields Grove, Salford, M7 4DX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported besides the valuation of fixed asset investments at the year-end.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Financial instruments (continued)

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Bluebells Community Club is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	36,954	–	36,954

INDEPENDENT EXAMINERS REPORT

Notes to the Financial Statements (continued)

5. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants receivable	–	11,000	11,000
	<u>36,954</u>	<u>11,000</u>	<u>47,954</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	11,748	–	11,748
Grants			
Grants receivable	999	22,992	23,991
	<u>12,747</u>	<u>22,992</u>	<u>35,739</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Carnival Income	1,439	1,439	–	–
Performance Ticket Sales	3,600	3,600	–	–
User Fees	7,164	7,164	–	–
	<u>12,203</u>	<u>12,203</u>	<u>–</u>	<u>–</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Community club activities	37,067	11,000	48,067
Support costs	733	–	733
	<u>37,800</u>	<u>11,000</u>	<u>48,800</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Community club activities	17,090	22,992	40,082
Support costs	5,128	–	5,128
	<u>22,218</u>	<u>22,992</u>	<u>45,210</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Community club activities	47,837	230	73	48,140	44,610
Governance costs	–	–	660	660	600
	<u>47,837</u>	<u>230</u>	<u>733</u>	<u>48,800</u>	<u>45,210</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Premises	–	–	2,284
General office	73	73	2,244
Governance costs	660	660	600
	<u>733</u>	<u>733</u>	<u>5,128</u>

10. Analysis of grants

	Year to 30 Jun 23 £	Period from 3 Jun 21 to 30 Jun 22 £
Grants to institutions		
Keser Charities	230	–
Total grants	<u>230</u>	<u>–</u>

11. Independent examination fees

	Year to 30 Jun 23 £	Period from 3 Jun 21 to 30 Jun 22 £
Fees payable to the independent examiner for: Independent examination of the financial statements	660	600
	<u>660</u>	<u>600</u>

INDEPENDENT EXAMINERS REPORT

Notes to the Financial Statements (continued)

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 30 Jun 23 £	Period from 3 Jun 21 to 30 Jun 22 £
Wages and salaries	21,667	-

The average head count of employees during the year was 5 (2022: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	5	-

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Debtors

	2023 £	2022 £
Other debtors	5,000	-

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,260	600
Other creditors	11,281	9,100
	<u>12,541</u>	<u>9,700</u>

16. Analysis of charitable funds

Unrestricted funds

	At 01 Jul 2022 £	Income £	Expenditure £	At 30 Jun 2023 £
General funds	(9,471)	49,157	(37,800)	1,886

	At 03 Jun 2021 £	Income £	Expenditure £	At 30 Jun 2022 £
General funds	-	12,747	(22,218)	(9,471)

Restricted funds

	At 01 Jul 2022 £	Income £	Expenditure £	At 30 Jun 2023 £
Restricted fund - grants receivable	-	11,000	(11,000)	-

	At 03 Jun 2021 £	Income £	Expenditure £	At 30 Jun 2022 £
Restricted fund - grants receivable	-	22,992	(22,992)	-

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	14,427	14,427
Creditors less than 1 year	(12,541)	(12,541)
Net assets	<u>1,886</u>	<u>1,886</u>

	Unrestricted Funds £	Total Funds 2022 £
Current assets	229	229
Creditors less than 1 year	(9,700)	(9,700)
Net assets	<u>(9,471)</u>	<u>(9,471)</u>

18. Taxation

Bluebells Community Club is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

LEGAL & ADMINISTRATIVE DETAILS

Charity Details

Bluebells Community Club
Registered with the Charity Commission
for England and Wales: 1197084

Trustees

Mr A Eckstein
Mr M Ostreicher
Mrs M Koth

Registered Address

2nd Floor - Parkgates
Bury New Road
Prestwich
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Independent Examiner

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