

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

England & Wales · Charity number 510184

Details

Other names	TLM CENTRE
Status	Registered
Legal form	Other
Registered	1980-08-07
Register	View on the Charity Commission register

Contact

Address	Turkey Lane And Monsall Neighbourhood Centre 1 Jocelyn Street Miles Platting Manchester Lancashire M40 8PR
Phone	01612058608
Email	contact@tlmcentre.co.uk
Website	www.tlmcentre.co.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABIANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF SEX OR POLITICAL OR RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. TO ESTABLISH, OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE ASSOCIATION AND ITS CONSTITUENT BODIES IN THE FURTHERANCE OF THE ABOVE OBJECT.

Activities: RUN AND PROVIDE FACILITIES FOR THE BENEFIT OF THE WIDER COMMUNITY OF MONSALL & THE LOCAL AREA AND TO PROVIDE SPACE ALLOWING VARIOUS GROUPS TO OPERATE TO PROVIDE SOCIAL ACTIVITIES ACROSS A RANGE OF AGES TO FURTHER HEALTH, ADVANCE EDUCATION, PROVIDE FACILITIES FOR SOCIAL, MORAL AND INTELLECTUAL DEVELOPMENT, AND TO FOSTER A COMMUNITY SPIRIT.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** MONSALL AND TURKEY LANE ESTATE
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£59,933	£53,589	-	-
2024-03-31	£52,791	£60,253	-	-
2023-03-31	£59,371	£59,267	-	-
2022-03-31	£62,428	£45,540	-	-
2021-03-31	£39,707	£40,311	-	-

Trustees

Name	Role	Appointed
FRANCES HEVEY	Chair	
Annette Ford		2022-06-15
Castey Berry		2022-06-15
DIANE FORD		
Emma Russell		2023-07-05
Joan Marie Flynn		2022-06-15
MARY GILL		
Michaela Ann Bryan		2022-06-15

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

England & Wales - Charity number 510184

Accounts

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025**

Registered Charity No. 510184

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

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TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

Report of the trustees for the year ended 31st March 2025

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2025. 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).

Objectives and activities

The purposes of the charity are to promote and provide facilities in the interests of social welfare, for recreational and leisure facilities for local inhabitants.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through in planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings.

Our community hall and rooms provide a valuable recreational and leisure resource to all members of our local community. A wide variety of activities are organised and take place from our community centre. Our hall is also available for use by local groups and organisations. This year alone the facilities have been used by groups as varied as the Places for People Housing provider, Parent Support Services, the local Adult Education Service and HomeStart Manchester and North Manchester FM radio have held their board meetings at the centre.

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, continue to provide benefit to the local community.

We hold Health and Wellbeing sessions, run Youth Clubs weekly, run a club for older people, have a Playgroup for pre-school children and their parents, we hold a weekly Family Night and Family Games Nights when all ages are encouraged to socialise together and we run various theatre and museum trips throughout the year.

During Easter and the Summer school break we run Playschemes for children. These benefit local people by developing their self-confidence and social skills alongside practical and life skills and enhancing leisure time usage and experience.

A review of our achievements and performance: How our activities delivered public benefit

During the period April 2024 through March 2025 the TLM Centre has continued to provide the services and activities in response to local demand.

Our Playschemes continued as in previous years providing not only activities for the children during the school holidays but also a meal each day.

The partnerships between ourselves and other agencies working in the area have been very productive in helping us to reach our objectives and we hope to continue our success in the year to come by building on our past performance and to continue to develop our working partnerships. The TLM Centre is part of the 'Harpurhey Together' partnership which is a group of services, community groups and agencies working together to provide activities and events for the local community and promoting the positives in the Harpurhey ward of North Manchester.

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

Local people have benefitted by developing their self-confidence and social skills alongside practical and life skills and enhancing leisure time usage and experience.

Health check days have been a regular feature at the centre with local people able to access health professionals for health checks in a safe and friendly environment. The Zimbabwe Women's Organisation has held events at the centre and over the last few months they have meet at the centre for a regular coffee morning and planning group.

Financial review

The Charity, during the coming year, will continue to pursue new funding sources which will enable us to further develop opportunities for our users.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was £13,562 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to 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 Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming year subject to satisfactory funding arrangements. We will continue our involvement with the 'Harpurhey Together' group and will be involved in the Summer Parade in North Manchester.

We are always looking at new projects to deliver such as dance workshops and Family Games Nights to enrich the program at the centre and meet local needs and a new initiative planned is the Book Club. Over the next few years, a large housing development is planned for the area around the TLM Centre. Local people are going to be involved in the consultations and the Community Panel for this development will be a regular event taking place at the centre. The TLM Centre will be an important part of this development as community facilities are a priority for the area.

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 11th March 1980.

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

Appointment of trustees

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of eight trustees, to a maximum of twelve trustees, with no more than four trustees due for re-appointment in any one year.

At the trustee meetings (eight per year), the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the manager.

Trustee induction and training

Many of our trustees are already familiar with the day to day working of the charity through attending our events and services.

When new trustees are elected onto the Management Committee they are invited and encouraged to attend a short meeting to discuss their new role within the charity and cover:

- policies and procedures
- the obligations of the Management Committee members
- the financial situation as stated in the latest published accounts
- the day-to-day role of the Chairperson, Treasurer and Secretary

Reference and administrative information

Charity Name: Turkey Lane and Monsall Neighbourhood Centre

Charity Number: 510184

Trustees

A. Barratt		(deceased April 2025)
D. Ford	Secretary	
F. Hevey	Chair of Trustees	
M Gill		
C Berry		
A Ford		
M Bryan		
L Parks		(resigned December 2024)
S Hevey		(resigned December 2024)
J Flynn		
E Russell		

Manager

Ken Moran

Principal Office

1 Jocelyn Street
Manchester
M40 8PR

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE**Independent Examiners**

Hilton Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers

Lloyds TSB
Moston
Manchester

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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. 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.

Approved by the trustees on 27th February 2026 and signed on their behalf by:

F Hevey
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE
REGISTERED CHARITY NO. 510184**

I report on the accounts of the charity, for the Year Ended 31st March 2025, which are set out on pages 6 to 16.

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.

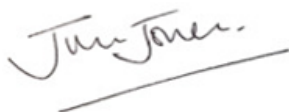
Independent Examiner's Statement

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:

James Hilton Jones FCCA

Date: 27th February 2026

Hilton Jones t/a Community
Accountancy Service
Hollinwood Business Centre,
Albert Street, Oldham OL8 3QL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2025

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Income from:					
Donations and legacies	(3)	-	-	-	1,370
Charitable Activities	(4)	23,060	36,723	59,783	51,321
Other Trading Activities	(5)	-	-	-	-
Other Income		150	-	150	100
Total		<u>23,210</u>	<u>36,723</u>	<u>59,933</u>	<u>52,791</u>
Expenditure on:					
Raising Funds	(6)	331	-	331	329
Charitable Activities	(6)	23,211	30,047	53,258	59,924
Other	(6)	-	-	-	-
Total		<u>23,542</u>	<u>30,047</u>	<u>53,589</u>	<u>60,253</u>
Net income/(expenditure)		(332)	6,676	6,344	(7,462)
Transfers between funds	(17)	(149)	149	-	-
Net movement in funds		(481)	6,825	6,344	(7,462)
Reconciliation of funds					
Total funds brought forward	(17)	24,159	-	24,159	31,621
Total funds carried forward	(17)	<u>23,678</u>	<u>6,825</u>	<u>30,503</u>	<u>24,159</u>

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 9 to 16 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	-	183
Total fixed assets		<u>-</u>	<u>183</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	2,664	136
Cash at Bank & in Hand		38,081	33,732
Total current assets		<u>40,745</u>	<u>33,868</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	10,242	9,892
Net current assets or liabilities		<u>30,503</u>	<u>23,976</u>
Total assets less current liabilities		30,503	24,159
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>30,503</u></u>	<u><u>24,159</u></u>
The funds of the charity:			
Restricted income funds	(17)	6,825	-
Unrestricted income funds	(17)	23,678	24,159
Total charity funds		<u><u>30,503</u></u>	<u><u>24,159</u></u>

Approved on behalf of the Trustees Management Committee

F Hevey

Date: 27th February 2026

The notes on pages 9 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2025

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

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Net movement in funds	6,344	(7,462)
Add back depreciation	183	183
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(2,528)	(99)
Increase/(decrease) in creditors	350	1,738
Net cash used in operating activities	<u>4,349</u>	<u>(5,640)</u>
Cash flows from investment activities:		
Purchase of fixed assets	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents during the year	4,349	(5,640)
Cash and cash equivalents brought forward	33,732	39,372
Cash and cash equivalents carried forward	<u><u>38,081</u></u>	<u><u>33,732</u></u>

Notes to the accounts for the year ended 31st March 2025**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 2 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 (g) 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 event costs and licence fees.

(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 2025

(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:

Computers	33.33% on cost
Fixtures and Fittings	20% on cost
Equipment	20% on cost

(j) Realised gains and losses

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

(k) Pensions

The charity currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond paying over the deductions.

(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 (2024: £nil). Expenses paid to the trustees in the year totalled £4,400 (2024: £5,996). These expense were made up of 3 trustees wages for Playschemes support.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Donations	-	-	-	1,370
	-	-	-	1,370

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Donations	1,370	-	1,370
	1,370	-	1,370

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Hall Hire	1,060	-	1,060	1,160
Restricted and unrestricted grants:				
Manchester City Council Central Grants	22,000	-	22,000	22,000
Warm Hub	-	-	-	600
Places for People	-	27,063	27,063	10,825
4CT Playschemes	-	9,660	9,660	16,736
	<u>23,060</u>	<u>36,723</u>	<u>59,783</u>	<u>51,321</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Hall Hire	1,160	-	1,160
Restricted and unrestricted grants:			
Manchester City Council Central Grants	22,000	-	22,000
Warm Hub	-	600	600
Places for People	-	10,825	10,825
4CT Playschemes	-	16,736	16,736
	<u>23,160</u>	<u>28,161</u>	<u>51,321</u>

Notes to the accounts for the year ended 31st March 2025

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Fundraising events	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Fundraising events	-	-	-
	-	-	-

6. Expenditure

	Activities £	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Expenditure on raising funds:			
Licence fees		331	329
		331	329
Expenditure on charitable activities:			
Employment Costs	40,579	40,579	42,497
Training	228	228	-
Website	142	142	6
Volunteers Expenses	-	-	580
Refreshments	2,400	2,400	3,911
Playscheme Expenses	1,171	1,171	3,351
Subscriptions	197	197	193
Repairs and Maintenance	399	399	791
Heat, Light & Water	3,445	3,445	4,065
Minor Equipment	-	-	116
Council Tax	588	588	550
Cleaning	-	-	20
Telephone	610	610	562
Insurance	2,743	2,743	2,315
Governance Costs	573	573	556
Post, Printing & Stationery	-	-	228
Depreciation	183	183	183
	53,258	53,258	59,924
Other expenditure:			
Sundry	-	-	-
	-	-	-
	53,589	53,589	60,253
Unrestricted funds		23,542	21,836
Restricted funds		30,047	38,417
		53,589	60,253

Notes to the accounts for the year ended 31st March 2025

7. Analysis of expenditure on charitable activities

	Community Centre Activities £	Easter, Summer and Christmas Playschemes £	Total 2025 £
Licence fees	331	-	331
Employment Costs	35,781	4,798	40,579
Training	228	-	228
Website	142	-	142
Volunteers Expenses	-	-	-
Refreshments	-	2,400	2,400
Playscheme Expenses	-	1,171	1,171
Subscriptions	197	-	197
Repairs and Maintenance	399	-	399
Heat, Light & Water	2,005	1,440	3,445
Minor Equipment	-	-	-
Council Tax	588	-	588
Cleaning	-	-	-
Telephone	610	-	610
Insurance	2,743	-	2,743
Governance Costs	573	-	573
Post, Printing & Stationery	-	-	-
Depreciation	183	-	183
	43,780	9,809	53,589

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 2025	Basis of apportionment
Accountancy Fees	-	573	573	type of expense
	-	573	573	
Previous reporting period				
	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	556	556	type of expense
	-	556	556	

9. Analysis of staff costs

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Wages and Salaries	40,579	42,497
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	40,579	42,497
Charitable activities	40,579	42,497
Support costs	-	-
	40,579	42,497

The average number of employees during the year was 2 (previous year: 2).

The charity considers its key management personnel comprises the trustees and Manager. The total employment benefits, including employer pension contributions of the key management personnel were £17,292 (previous year: £17,292), No employees have benefits in excess of £60,000 (previous year: none).

Notes to the accounts for the year ended 31st March 2025

10. Independent Examiner Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Independent examination fees	573	556
	<u>573</u>	<u>556</u>

11. Tangible Fixed Assets

	Furniture & Office Equipment	Total
Cost	£	£
At 1 April 2024	5,181	5,181
Additions	-	-
At 31 March 2025	<u>5,181</u>	<u>5,181</u>
Depreciation		
At 1 April 2024	4,998	4,998
Charge for Year	183	183
At 31 March 2025	<u>5,181</u>	<u>5,181</u>
NET BOOK VALUE		
At 31 March 2025	-	-
At 31 March 2024	<u>183</u>	<u>183</u>

12. Stocks

The charity does not hold stocks.

13. Analysis of debtors

	2025	2024
	£	£
Prepayments	2,664	136
	<u>2,664</u>	<u>136</u>

Debtors and prepayments related to unrestricted funds both in 2025 and 2024.

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors and accruals	10,242	9,892
	<u>10,242</u>	<u>9,892</u>

15. Deferred income

The charity does not have any deferred income.

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

	2025	2024
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

Notes to the accounts for the year ended 31st March 2025

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	14,043	23,210	(23,542)	(149)	13,562
Designated Fund	10,116	-	-	-	10,116
	24,159	23,210	(23,542)	(149)	23,678

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	18,889	24,630	(21,836)	(7,640)	14,043
Designated Fund	10,116	-	-	-	10,116
	29,005	24,630	(21,836)	(7,640)	24,159

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
4CT Playschemes	-	9,660	(9,809)	149	-
Places for People	-	27,063	(20,238)	-	6,825
	-	36,723	(30,047)	149	6,825

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
4CT Christmas Playscheme	99	-	(99)	-	-
4CT Summer Playscheme	1,210	-	(1,210)	-	-
4CT Playschemes	440	16,736	(17,247)	71	-
Warm Hub	-	600	(600)	-	-
Places for People	867	10,825	(19,261)	7,569	-
	2,616	28,161	(38,417)	7,640	-

Name of restricted fund:

4CT Playschemes
Places for People

Description, nature and purpose of the fund

for Playschemes throughout the year
for salaries

Notes to the accounts for the year ended 31st March 2025

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	21,140	10,116	6,825	38,081
Other net current assets/(liabilities)	(7,578)	-	-	(7,578)
Creditors of more than one year	-	-	-	-
Total	13,562	10,116	6,825	30,503

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	183	-	-	183
Cash at bank and in hand	23,616	10,116	-	33,732
Other net current assets/(liabilities)	(9,756)	-	-	(9,756)
Creditors of more than one year	-	-	-	-
Total	14,043	10,116	-	24,159

19. 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.

Traditional Income and Expenditure Account

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Income		
Donations	-	1,370
Hall Hire	1,060	1,160
Other Income	150	100
Fundraising events	-	-
Restricted and unrestricted grants:		
Manchester City Council Central Grants	22,000	22,000
Places for People	27,063	10,825
4CT Playschemes	9,660	16,736
Warm Hub	-	600
Total Income	59,933	52,791
Expenditure		
Licence fees	331	329
Employment Costs	40,579	42,497
Training	228	-
Website	142	6
Volunteers Expenses	-	580
Refreshments	2,400	3,911
Playscheme Expenses	1,171	3,351
Subscriptions	197	193
Repairs and Maintenance	399	791
Heat, Light & Water	3,445	4,065
Minor Equipment	-	116
Council Tax	588	550
Cleaning	-	20
Telephone	610	562
Insurance	2,743	2,315
Governance Costs	573	556
Post, Printing & Stationery	-	228
Depreciation	183	183
Total Expenditure	53,589	60,253
Surplus/(deficit for year)	6,344	(7,462)

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

England & Wales - Charity number 510184

Accounts

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2024**

Registered Charity No. 510184

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

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17	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

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

The trustees present their annual report and financial statements of the charity for the 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).

Objectives and activities

The purposes of the charity are to promote and provide facilities in the interests of social welfare, for recreational and leisure facilities for local inhabitants.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through in planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings.

Our community hall and rooms provide a valuable recreational and leisure resource to all members of our local community. A wide variety of activities are organised and take place from our community centre. Our hall is also available for use by local groups and organisations. This year alone, and despite Covid19, the facilities have been used by groups as varied as the Places for People Housing provider, Parent Support Services, the local Adult Education Service and HomeStart Manchester .

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, continue to provide benefit to the local community.

We hold Health and Wellbeing sessions, run Youth Clubs weekly, run a club for older people, have a Playgroup for pre-school children and their parents, we hold a weekly Family Night, when all ages are encouraged to socialise together and we run various theatre and museum trips throughout the year.

During Easter and the Summer school break we run Playschemes for children. These benefit local people by developing their self-confidence and social skills alongside practical and life skills and enhancing leisure time usage and experience.

A review of our achievements and performance: How our activities delivered public benefit

During the period April 2023 through March 2024 the TLM Centre has continued to provide the services and activities in response to local demand.

Our Playschemes continued as in previous years providing not only activities for the children during the school holidays but also a meal each day.

The partnerships between ourselves and other agencies working in the area have been very productive in helping us to reach our objectives and we hope to continue our success in the year to come by building on our past performance and to continue to develop our working partnerships.

Local people have benefitted by developing their self-confidence and social skills alongside practical and life skills and enhancing leisure time usage and experience.

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

Health check days have been a regular feature at the centre with local people able to access health professionals for health checks in a safe and friendly environment.

Financial review

The Charity, during the coming year, will continue to pursue new funding sources which will enable us to further develop opportunities for our users.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was £14,043 of which £13,860 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to 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 Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming year subject to satisfactory funding arrangements. We will continue to develop our relationship with the Zimbabwe Women's Organisation who have used the centre for a number of events this year, with activities planned for Mother Language Day and Black History month. We are always looking at new projects to deliver such as dance workshops and Family Games Nights to enrich the program at the centre and meet local needs.

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 11th March 1980.

Appointment of trustees

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of eight trustees, to a maximum of twelve trustees, with no more than four trustees due for re-appointment in any one year.

At the trustee meetings (eight per year), the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the manager.

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

Trustee induction and training

Many of our trustees are already familiar with the day to day working of the charity through attending our events and services.

When new trustees are elected onto the Management Committee they are invited and encouraged to attend a short meeting to discuss their new role within the charity and cover:

- policies and procedures
- the obligations of the Management Committee members
- the financial situation as stated in the latest published accounts
- the day-to-day role of the Chairperson, Treasurer and Secretary

Reference and administrative information

Charity Name: Turkey Lane and Monsall Neighbourhood Centre

Charity Number: 510184

Trustees

A. Barratt		(deceased April 2025)
D. Ford	Secretary	
F. Hevey	Chair of Trustees	
M Gill		
C Berry		
A Ford		
M Bryan		
S Hevey		
L Parkes		
J Flynn		
E Russell		(appointed July 2023)

Manager

Ken Moran

Principal Office

1 Jocelyn Street
Manchester
M40 8PR

Independent Examiners

Hilton Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE**Bankers**

Lloyds TSB
Moston
Manchester

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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. 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.

Approved by the trustees on 16th February 2026 and signed on their behalf by:

F Hevey
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE
REGISTERED CHARITY NO. 510184**

I report on the accounts of the charity, for the Year Ended 31st March 2024, which are set out on pages 6 to 16.

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.

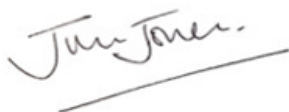
Independent Examiner's Statement

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:

James Hilton Jones FCCA

Date: 16th February 2026

Hilton Jones t/a Community
Accountancy Service
Hollinwood Business Centre,
Albert Street, Oldham OL8 3QL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Income from:					
Donations and legacies	(3)	1,370	-	1,370	-
Charitable Activities	(4)	23,160	28,161	51,321	59,371
Other Trading Activities	(5)	-	-	-	-
Other Income		100	-	100	-
Total		24,630	28,161	52,791	59,371
Expenditure on:					
Raising Funds	(6)	329	-	329	331
Charitable Activities	(6)	21,507	38,417	59,924	58,936
Other	(6)	-	-	-	-
Total		21,836	38,417	60,253	59,267
Net income/(expenditure)		2,794	(10,256)	(7,462)	104
Transfers between funds	(17)	(7,640)	7,640	-	-
Net movement in funds		(4,846)	(2,616)	(7,462)	104
Reconciliation of funds					
Total funds brought forward	(17)	29,005	2,616	31,621	31,517
Total funds carried forward	(17)	24,159	-	24,159	31,621

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 9 to 16 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	183	366
Total fixed assets		<u>183</u>	<u>366</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	136	37
Cash at Bank & in Hand		33,732	39,372
Total current assets		<u>33,868</u>	<u>39,409</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	9,892	8,154
Net current assets or liabilities		<u>23,976</u>	<u>31,255</u>
Total assets less current liabilities		24,159	31,621
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>24,159</u></u>	<u><u>31,621</u></u>
The funds of the charity:			
Restricted income funds	(17)	-	2,616
Unrestricted income funds	(17)	24,159	29,005
Total charity funds		<u><u>24,159</u></u>	<u><u>31,621</u></u>

Approved on behalf of the Trustees Management Committee

F Hevey

Date: 16th February 2026

The notes on pages 9 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 31 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	(7,462)	104
Add back depreciation	183	185
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(99)	147
Increase/(decrease) in creditors	1,738	553
Net cash used in operating activities	<u>(5,640)</u>	<u>989</u>
Cash flows from investment activities:		
Purchase of fixed assets	-	(550)
Net cash provided by investing activities	<u>-</u>	<u>(550)</u>
Increase/(decrease) in cash and cash equivalents during the year	(5,640)	439
Cash and cash equivalents brought forward	39,372	38,933
Cash and cash equivalents carried forward	<u><u>33,732</u></u>	<u><u>39,372</u></u>

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 5 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 (g) 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 event costs and licence fees.

(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

(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:

Computers	33.33% on cost
Fixtures and Fittings	20% on cost
Equipment	20% on cost

(j) Realised gains and losses

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

(k) Pensions

The charity currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond paying over the deductions.

(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 (2023: £nil). Expenses paid to the trustees in the year totalled £5,996 (2023: £6,144). These expense were made up of 3 trustees wages for Playschemes support.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Donations	1,370	-	1,370	-
	<u>1,370</u>	<u>-</u>	<u>1,370</u>	<u>-</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Donations	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the accounts

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Hall Hire	1,160	-	1,160	920
Restricted and unrestricted grants:				
Manchester City Council Central Grants	22,000	-	22,000	20,000
Warm Hub	-	600	600	-
Places for People	-	10,825	10,825	21,651
4CT Playschemes	-	16,736	16,736	16,800
	<u>23,160</u>	<u>28,161</u>	<u>51,321</u>	<u>59,371</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Hall Hire	920	-	920
Restricted and unrestricted grants:			
Manchester City Council Central Grants	20,000	-	20,000
Places for People	-	21,651	21,651
4CT Playschemes	-	16,800	16,800
	<u>20,920</u>	<u>38,451</u>	<u>59,371</u>

Notes to the accounts

5. Income from other trading activities

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

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Fundraising events	-	-	-
	-	-	-

6. Expenditure

	Activities £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Expenditure on raising funds:			
Licence fees		329	331
		329	331
Expenditure on charitable activities:			
Employment Costs	42,497	42,497	44,553
Website	6	6	218
Volunteers Expenses	580	580	440
Refreshments	3,911	3,911	1,193
Playscheme Expenses	3,351	3,351	4,830
Subscriptions	193	193	72
Repairs and Maintenance	791	791	448
Heat, Light & Water	4,065	4,065	3,226
Minor Equipment	116	116	-
Council Tax	550	550	522
Cleaning	20	20	-
Telephone	562	562	476
Insurance	2,315	2,315	2,228
Governance Costs	556	556	545
Post, Printing & Stationery	228	228	-
Depreciation	183	183	185
	59,924	59,924	58,936
Other expenditure:			
Sundry	-	-	-
	-	-	-
	60,253	60,253	59,267
Unrestricted funds		21,836	23,430
Restricted funds		38,417	35,837
		60,253	59,267

Notes to the accounts

7. Analysis of expenditure on charitable activities

	Community Centre Activities	Easter, Summer and Christmas Playschemes	Total 2024
	£	£	£
Licence fees	329	-	329
Employment Costs	34,880	7,617	42,497
Website	6	-	6
Volunteers Expenses	-	580	580
Refreshments	-	3,911	3,911
Playscheme Expenses	-	3,351	3,351
Subscriptions	193	-	193
Repairs and Maintenance	791	-	791
Heat, Light & Water	2,915	1,150	4,065
Minor Equipment	99	17	116
Council Tax	550	-	550
Cleaning	20	-	20
Telephone	562	-	562
Insurance	2,315	-	2,315
Governance Costs	556	-	556
Post, Printing & Stationery	228	-	228
Depreciation	183	-	183
	<u>43,627</u>	<u>16,626</u>	<u>60,253</u>

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	-	556	556	type of expense
	-	556	556	
Previous reporting period				
	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	545	545	type of expense
	-	545	545	

9. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	42,497	44,223
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	330
	<u>42,497</u>	<u>44,553</u>
Charitable activities	42,497	44,553
Support costs	-	-
	<u>42,497</u>	<u>44,553</u>

The average number of employees during the year was 2 (previous year: 3).

The charity considers its key management personnel comprises the trustees and Manager. The total employment benefits, including employer pension contributions of the key management personnel were £17,292 (previous year: £17,625), No employees have benefits in excess of £60,000 (previous year: none).

Notes to the accounts

10. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees	556	545
	<u>556</u>	<u>545</u>

11. Tangible Fixed Assets

	Furniture & Office Equipment	Total
	£	£
Cost		
At 1 April 2023	5,181	5,181
Additions	-	-
At 31 March 2024	<u>5,181</u>	<u>5,181</u>
Depreciation		
At 1 April 2023	4,815	4,815
Charge for Year	183	183
At 31 March 2024	<u>4,998</u>	<u>4,998</u>
NET BOOK VALUE		
At 31 March 2024	183	183
At 31 March 2023	<u>366</u>	<u>366</u>

12. Stocks

The charity does not hold stocks.

13. Analysis of debtors

	2024	2023
	£	£
Debtors	-	22
Prepayments	136	15
	<u>136</u>	<u>37</u>

Debtors and prepayments related to unrestricted funds both in 2024 and 2023.

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors and accruals	9,892	8,154
	<u>9,892</u>	<u>8,154</u>

15. Deferred income

The charity does not have any deferred income.

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

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

Notes to the accounts

17. 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	18,889	24,630	(21,836)	(7,640)	14,043
Designated Fund	10,116	-	-	-	10,116
	<u>29,005</u>	<u>24,630</u>	<u>(21,836)</u>	<u>(7,640)</u>	<u>24,159</u>

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	21,399	20,920	(23,430)	-	18,889
Designated Fund	10,116	-	-	-	10,116
	<u>31,515</u>	<u>20,920</u>	<u>(23,430)</u>	<u>-</u>	<u>29,005</u>

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
4CT Christmas Playscheme	99	-	(99)	-	-
4CT Summer Playscheme	1,210	-	(1,210)	-	-
4CT Playschemes	440	16,736	(17,247)	71	-
Warm Hub	-	600	(600)	-	-
Places for People	867	10,825	(19,261)	7,569	-
	<u>2,616</u>	<u>28,161</u>	<u>(38,417)</u>	<u>7,640</u>	<u>-</u>

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
4CT Christmas Playscheme	-	2,800	(2,701)	-	99
4CT Summer Playscheme	2	11,200	(9,992)	-	1,210
4CT Easter Playscheme	-	2,800	(2,360)	-	440
Places for People	-	21,651	(20,784)	-	867
	<u>2</u>	<u>38,451</u>	<u>(35,837)</u>	<u>-</u>	<u>2,616</u>

Name of restricted fund:

4CT Christmas Playscheme
4CT Summer Playscheme
4CT Playschemes
Warm Hub
Places for People

Description, nature and purpose of the fund

for a Christmas playscheme
for a summer playscheme
for Playschemes throughout the year
for the Warm Hub project
for salaries

Notes to the accounts

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	183	-	-	183
Cash at bank and in hand	23,616	10,116	-	33,732
Other net current assets/(liabilities)	(9,756)	-	-	(9,756)
Creditors of more than one year	-	-	-	-
Total	14,043	10,116	-	24,159

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	366	-	-	366
Cash at bank and in hand	26,640	10,116	2,616	39,372
Other net current assets/(liabilities)	(8,117)	-	-	(8,117)
Creditors of more than one year	-	-	-	-
Total	18,889	10,116	2,616	31,621

19. 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.

Traditional Income and Expenditure Account

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Income		
Donations	1,370	-
Hall Hire	1,160	920
Other Income	100	-
Fundraising events	-	-
Restricted and unrestricted grants:		
Manchester City Council Central Grants	22,000	20,000
Places for People	10,825	21,651
4CT Playschemes	16,736	16,800
Warm Hub	600	-
Total Income	52,791	59,371
Expenditure		
Licence fees	329	331
Employment Costs	42,497	44,553
Website	6	218
Volunteers Expenses	580	440
Refreshments	3,911	1,193
Playscheme Expenses	3,351	4,830
Subscriptions	193	72
Repairs and Maintenance	791	448
Heat, Light & Water	4,065	3,226
Minor Equipment	116	-
Council Tax	550	522
Cleaning	20	-
Telephone	562	476
Insurance	2,315	2,228
Governance Costs	556	545
Post, Printing & Stationery	228	-
Depreciation	183	185
Total Expenditure	60,253	59,267
Surplus/(deficit for year)	(7,462)	104

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

England & Wales - Charity number 510184

Accounts

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023**

Registered Charity No. 510184

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

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FOR MANAGEMENT PURPOSES ONLY	
17	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

Report of the trustees for the year ended 31st March 2023

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2023. 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).

Objectives and activities

The purposes of the charity are to promote and provide facilities in the interests of social welfare, for recreational and leisure facilities for local inhabitants.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through in planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings.

Our community hall and rooms provide a valuable recreational and leisure resource to all members of our local community. A wide variety of activities are organised and take place from our community centre. Our hall is also available for use by local groups and organisations. This year alone, and despite Covid19, the facilities have been used by groups as varied as the Places for People Housing provider, Parent Support Services, the local Adult Education Service and HomeStart Manchester .

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, continue to provide benefit to the local community.

We hold Health and Wellbeing sessions, run Youth Clubs weekly, run a club for older people, have a Playgroup for pre-school children and their parents, we hold a weekly Family Night, when all ages are encouraged to socialise together and we run various theatre and museum trips throughout the year.

During Easter and the Summer school break we run Playschemes for children. These benefit local people by developing their self-confidence and social skills alongside practical and life skills and enhancing leisure time usage and experience.

A review of our achievements and performance: How our activities delivered public benefit

During the period April 2021 through March 2022 the TLM Centre has continued to provide the services and activities in response to local demand.

Covid restrictions meant that we were forced to close do things a little differently at times.

Our Playschemes continued, but with a socially distanced format.

The partnerships between ourselves and other agencies working in the area have been very productive in helping us to reach our objectives and we hope to continue our success in the year to come by building on our past performance and to continue to develop our working partnerships.

Local people have benefitted by developing their self-confidence and social skills alongside practical and life skills and enhancing leisure time usage and experience.

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

Financial review

The Charity, during the coming year, will continue to pursue new funding sources which will enable us to further develop opportunities for our users.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £18,889 of which £18,523 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to 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 Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 11th March 1980.

Appointment of trustees

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of eight trustees, to a maximum of twelve trustees, with no more than four trustees due for re-appointment in any one year.

At the trustee meetings (eight per year), the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the manager.

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

Trustee induction and training

Many of our trustees are already familiar with the day to day working of the charity through attending our events and services.

When new trustees are elected onto the Management Committee they are invited and encouraged to attend a short meeting to discuss their new role within the charity and cover:

- policies and procedures
- the obligations of the Management Committee members
- the financial situation as stated in the latest published accounts
- the day to day role of the Chairperson, Treasurer and Secretary

Reference and administrative information

Charity Name: Turkey Lane and Monsall Neighbourhood Centre

Charity Number: 510184

Trustees

A. Barratt		
B. Lewis	Treasurer	(resigned June 2022)
D. Ford	Secretary	
J. Edwards		(resigned June 2022)
P. Agombar		(resigned June 2022)
F. Hevey	Chair of Trustees	
E. Smith		(resigned June 2022)
J. Plaiter		(resigned June 2022)
S Chadwick		(resigned June 2022)
M Gill		
R McCarton MBE		(resigned June 2022)
C Berry		(appointed June 2022)
A Ford		(appointed June 2022)
M Bryan		(appointed June 2022)
S Hevey		(appointed June 2022)
L Parkes		(appointed June 2022)
J Flynn		(appointed June 2022)
E Russell		(appointed July 2023)

Manager

Ken Moran

Principal Office

1 Jocelyn Street
Manchester
M40 8PR

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE**Independent Examiners**

Hilton Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers

Lloyds TSB
Moston
Manchester

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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. 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.

Approved by the trustees on 5th February 2026 and signed on their behalf by:

F Hevey
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE
REGISTERED CHARITY NO. 510184**

I report on the accounts of the charity, for the Year Ended 31st March 2023, which are set out on pages 6 to 16.

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.

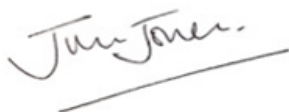
Independent Examiner's Statement

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:

James Hilton Jones FCCA

Date: 5th February 2026

Hilton Jones t/a Community
Accountancy Service
Hollinwood Business Centre,
Albert Street, Oldham OL8 3QL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2023

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Income from:					
Donations and legacies	(3)	-	-	-	500
Charitable Activities	(4)	20,920	38,451	59,371	61,928
Other Trading Activities	(5)	-	-	-	-
Investment Income		-	-	-	-
Total		<u>20,920</u>	<u>38,451</u>	<u>59,371</u>	<u>62,428</u>
Expenditure on:					
Raising Funds	(6)	331	-	331	249
Charitable Activities	(6)	23,099	35,837	58,936	45,291
Other	(6)	-	-	-	-
Total		<u>23,430</u>	<u>35,837</u>	<u>59,267</u>	<u>45,540</u>
Net income/(expenditure)		(2,510)	2,614	104	16,888
Transfers between funds	(17)	-	-	-	-
Net movement in funds		(2,510)	2,614	104	16,888
Reconciliation of funds					
Total funds brought forward	(17)	31,515	2	31,517	14,629
Total funds carried forward	(17)	<u>29,005</u>	<u>2,616</u>	<u>31,621</u>	<u>31,517</u>

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 9 to 16 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	366	1
Total fixed assets		<u>366</u>	<u>1</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	37	184
Cash at Bank & in Hand		39,372	38,933
Total current assets		<u>39,409</u>	<u>39,117</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	8,154	7,601
Net current assets or liabilities		<u>31,255</u>	<u>31,516</u>
Total assets less current liabilities		31,621	31,517
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>31,621</u></u>	<u><u>31,517</u></u>
The funds of the charity:			
Restricted income funds	(17)	2,616	2
Unrestricted income funds	(17)	29,005	31,515
Total charity funds		<u><u>31,621</u></u>	<u><u>31,517</u></u>

Approved on behalf of the Trustees Management Committee

F Hevey

Date: 5th February 2026

The notes on pages 9 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2023

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

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Net movement in funds	104	16,888
Add back depreciation	185	-
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	147	533
Increase/(decrease) in creditors	553	466
Net cash used in operating activities	<u>989</u>	<u>17,887</u>
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(550)	-
Net cash provided by investing activities	<u>(550)</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents during the year	439	17,887
Cash and cash equivalents brought forward	38,933	21,046
Cash and cash equivalents carried forward	<u><u>39,372</u></u>	<u><u>38,933</u></u>

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 4 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 (g) 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 event costs and licence fees.

(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

(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:

Computers	33.33% on cost
Fixtures and Fittings	20% on cost
Equipment	20% on cost

(j) Realised gains and losses

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

(k) Pensions

The charity currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond paying over the deductions.

(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 (2022: £nil). Expenses paid to the trustees in the year totalled £6,144 (2022: £3,576). These expense were made up of 3 trustees wages for Playschemes support.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Donations	-	-	-	500
	-	-	-	500

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Donations	500	-	500
	500	-	500

Notes to the accounts

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Hall Hire	920	-	920	800
Restricted and unrestricted grants:				
Manchester City Council Central Grants	20,000	-	20,000	20,000
Manchester City Council Street Games	-	-	-	1,570
Manchester City Council Restart Grant	-	-	-	8,000
Manchester City Council EARG Grant	-	-	-	6,163
Places for People	-	21,651	21,651	15,750
HMRC CVJRS	-	-	-	2,667
4CT Easter Playscheme	-	2,800	2,800	-
4CT Christmas Playscheme	-	2,800	2,800	800
4CT Summer Playscheme	-	11,200	11,200	6,178
	<u>20,920</u>	<u>38,451</u>	<u>59,371</u>	<u>61,928</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Hall Hire	800	-	800
Restricted and unrestricted grants:			
Manchester City Council Central Grants	20,000	-	20,000
Manchester City Council Street Games	-	1,570	1,570
Manchester City Council Restart Grant	8,000	-	8,000
Manchester City Council EARG Grant	-	6,163	6,163
Places for People	-	15,750	15,750
HMRC CVJRS	-	2,667	2,667
4CT Christmas Playscheme	-	800	800
4CT Summer Playscheme	-	6,178	6,178
	<u>28,800</u>	<u>33,128</u>	<u>61,928</u>

Notes to the accounts

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Fundraising events	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Fundraising events	-	-	-
	-	-	-

6. Expenditure

	Activities £	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Expenditure on raising funds:			
Licence fees		331	249
		331	249

Expenditure on charitable activities:

Employment Costs	44,553	44,553	36,474
Website	218	218	134
Volunteers Expenses	440	440	-
Refreshments	1,193	1,193	200
Playscheme Expenses	4,830	4,830	1,843
Subscriptions	72	72	114
Repairs and Maintenance	448	448	447
Heat, Light & Water	3,226	3,226	2,053
Minor Equipment	-	-	376
Council Tax	522	522	522
Cleaning	-	-	159
Computer Costs	-	-	53
Telephone	476	476	513
Insurance	2,228	2,228	1,855
Governance Costs	545	545	475
Post, Printing & Stationery	-	-	73
Depreciation	185	185	-
	58,936	58,936	45,291

Other expenditure:

Sundry	-	-	-
	-	-	-
	59,267	59,267	45,540

Unrestricted funds		23,430	10,414
Restricted funds		35,837	35,126
		59,267	45,540

Notes to the accounts

7. Analysis of expenditure on charitable activities

	Community Centre Activities £	Easter, Summer and Christmas Playschemes £	Total 2023 £
Licence fees	189	142	331
Employment Costs	37,881	6,672	44,553
Website	218	-	218
Volunteers Expenses	-	440	440
Refreshments	-	1,193	1,193
Playscheme Expenses	-	4,830	4,830
Subscriptions	72	-	72
Repairs and Maintenance	448	-	448
Heat, Light & Water	2,022	1,204	3,226
Minor Equipment	-	-	-
Council Tax	522	-	522
Cleaning	-	-	-
Computer Costs	-	-	-
Telephone	476	-	476
Insurance	1,656	572	2,228
Governance Costs	545	-	545
Post, Printing & Stationery	-	-	-
Depreciation	185	-	185
	44,214	15,053	59,267

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 2023	Basis of apportionment
Accountancy Fees	-	545	545	type of expense
	-	545	545	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	475	475	type of expense
	-	475	475	

9. Analysis of staff costs

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Wages and Salaries	44,223	36,474
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	330	-
	44,553	36,474
Charitable activities	44,553	36,474
Support costs	-	-
	44,553	36,474

The average number of employees during the year was 3 (previous year: 2).

The charity considers its key management personnel comprises the trustees and Manager. The total employment benefits, including employer pension contributions of the key management personnel were £17,625 (previous year: £16,008), No employees have benefits in excess of £60,000 (previous year: none).

Notes to the accounts

10. Independent Examiner Fees

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Independent examination fees	545	475
	<u>545</u>	<u>475</u>

11. Tangible Fixed Assets

	Furniture & Office Equipment	Total
	£	£
Cost		
At 1 April 2022	4,631	4,631
Additions	550	550
At 31 March 2023	<u>5,181</u>	<u>5,181</u>
Depreciation		
At 1 April 2022	4,630	4,630
Charge for Year	185	185
At 31 March 2023	<u>4,815</u>	<u>4,815</u>
NET BOOK VALUE		
At 31 March 2023	366	366
At 31 March 2022	<u>1</u>	<u>1</u>

12. Stocks

The charity does not hold stocks.

13. Analysis of debtors

	2023	2022
	£	£
Debtors	22	68
Prepayments	15	116
	<u>37</u>	<u>184</u>

Debtors and prepayments related to unrestricted funds both in 2023 and 2022.

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	8,154	7,601
	<u>8,154</u>	<u>7,601</u>

15. Deferred income

The charity does not have any deferred income.

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

	2023	2022
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

Notes to the accounts

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	21,399	20,920	(23,430)	-	18,889
Designated Fund	10,116	-	-	-	10,116
	<u>31,515</u>	<u>20,920</u>	<u>(23,430)</u>	<u>-</u>	<u>29,005</u>

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	2,514	29,300	(10,414)	(1)	21,399
Designated Fund	10,116	-	-	-	10,116
	<u>12,630</u>	<u>29,300</u>	<u>(10,414)</u>	<u>(1)</u>	<u>31,515</u>

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
4CT Christmas Playscheme	-	2,800	(2,701)	-	99
4CT Summer Playscheme	2	11,200	(9,992)	-	1,210
4CT Easter Playscheme	-	2,800	(2,360)	-	440
Places for People	-	21,651	(20,784)	-	867
	<u>2</u>	<u>38,451</u>	<u>(35,837)</u>	<u>-</u>	<u>2,616</u>

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Manchester City Council Summer Playscheme	(1)	-	-	1	-
Manchester City Council Street Games	2,000	1,570	(3,570)	-	-
Manchester City Council EARG Grant	-	6,163	(6,163)	-	-
HMRC CVJRS	-	2,667	(2,667)	-	-
4CT Christmas Playscheme	-	800	(800)	-	-
4CT Summer Playscheme	-	6,178	(6,176)	-	2
Places for People	-	15,750	(15,750)	-	-
	<u>1,999</u>	<u>33,128</u>	<u>(35,126)</u>	<u>1</u>	<u>2</u>

Name of restricted fund:

4CT Christmas Playscheme
4CT Summer Playscheme
4CT Easter Playscheme
Places for People

Description, nature and purpose of the fund

for a Christmas playscheme
for a summer playscheme
for an Easter Playscheme
for salaries

Notes to the accounts

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	366	-	-	366
Cash at bank and in hand	26,640	10,116	2,616	39,372
Other net current assets/(liabilities)	(8,117)	-	-	(8,117)
Creditors of more than one year	-	-	-	-
Total	18,889	10,116	2,616	31,621

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	28,815	10,116	2	38,933
Other net current assets/(liabilities)	(7,417)	-	-	(7,417)
Creditors of more than one year	-	-	-	-
Total	21,399	10,116	2	31,517

19. 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.

Traditional Income and Expenditure Account

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Income		
Donations	-	500
Hall Hire	920	800
Fundraising events	-	-
Restricted and unrestricted grants:		
Manchester City Council Central Grants	20,000	20,000
Manchester City Council Street Games	-	1,570
Manchester City Council Restart Grant	-	8,000
Manchester City Council EARG Grant	-	6,163
Places for People	21,651	15,750
HMRC CVJRS	-	2,667
4CT Easter Playscheme	2,800	-
4CT Christmas Playscheme	2,800	800
4CT Summer Playscheme	11,200	6,178
Total Income	59,371	62,428
Expenditure		
Licence fees	331	249
Employment Costs	44,553	36,474
Website	218	134
Volunteers Expenses	440	-
Refreshments	1,193	200
Playscheme Expenses	4,830	1,843
Subscriptions	72	114
Repairs and Maintenance	448	447
Heat, Light & Water	3,226	2,053
Minor Equipment	-	376
Council Tax	522	522
Cleaning	-	159
Computer Costs	-	53
Telephone	476	513
Insurance	2,228	1,855
Governance Costs	545	475
Post, Printing & Stationery	-	73
Depreciation	185	-
Total Expenditure	59,267	45,540
Surplus/(deficit for year)	104	16,888

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

England & Wales - Charity number 510184

Accounts

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

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

Registered Charity No. 510184

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

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FOR MANAGEMENT PURPOSES ONLY	
17	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

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

The trustees present their annual report and financial statements of the charity for the 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).

Objectives and activities

The purposes of the charity are to promote and provide facilities in the interests of social welfare, for recreational and leisure facilities for local inhabitants.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through in planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings.

Our community hall and rooms provide a valuable recreational and leisure resource to all members of our local community. A wide variety of activities are organised and take place from our community centre. Our hall is also available for use by local groups and organisations. This year alone, and despite Covid19, the facilities have been used by groups as varied as the Places for People Housing provider, Parent Support Services, the local Adult Education Service and HomeStart Manchester .

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, continue to provide benefit to the local community.

We hold Health and Wellbeing sessions, run Youth Clubs weekly, run a club for older people, have a Playgroup for pre-school children and their parents, we hold a weekly Family Night, when all ages are encouraged to socialise together and we run various theatre and museum trips throughout the year.

During Easter and the Summer school break we run Playschemes for children. These benefit local people by developing their self-confidence and social skills alongside practical and life skills and enhancing leisure time usage and experience.

A review of our achievements and performance: How our activities delivered public benefit

During the period April 2021 through March 2022 the TLM Centre has continued to provide the services and activities in response to local demand.

Covid restrictions meant that we were forced to close do things a little differently at times.

Our Playschemes continued, but with a socially distanced format.

The partnerships between ourselves and other agencies working in the area have been very productive in helping us to reach our objectives and we hope to continue our success in the year to come by building on our past performance and to continue to develop our working partnerships.

Local people have benefitted by developing their self-confidence and social skills alongside practical and life skills and enhancing leisure time usage and experience.

Financial review

The Charity, during the coming year, will continue to pursue new funding sources which will enable us to further develop opportunities for our users.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £21,399 of which £21,398 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to 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 Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 11th March 1980.

Appointment of trustees

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of eight trustees, to a maximum of twelve trustees, with no more than four trustees due for re-appointment in any one year.

At the trustee meetings (eight per year), the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the manager.

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

Trustee induction and training

Many of our trustees are already familiar with the day to day working of the charity through attending our events and services.

When new trustees are elected onto the Management Committee they are invited and encouraged to attend a short meeting to discuss their new role within the charity and cover:

- policies and procedures
- the obligations of the Management Committee members
- the financial situation as stated in the latest published accounts
- the day to day role of the Chairperson, Treasurer and Secretary

Reference and administrative information

Charity Name: Turkey Lane and Monsall Neighbourhood Centre

Charity Number: 510184

Trustees

A. Barratt		
B. Lewis	Treasurer	(resigned June 2022)
D. Ford	Secretary	
J. Edwards		(resigned June 2022)
P. Agombar		(resigned June 2022)
F. Hevey	Chair of Trustees	
E. Smith		(resigned June 2022)
J. Plaiter		(resigned June 2022)
S Chadwick		(resigned June 2022)
M Gill		
R McCarton MBE		(resigned June 2022)
C Berry		(appointed June 2022)
A Ford		(appointed June 2022)
M Bryan		(appointed June 2022)
S Hevey		(appointed June 2022)
L Parkes		(appointed June 2022)
J Flynn		(appointed June 2022)

Manager

Ken Moran

Principal Office

1 Jocelyn Street
Manchester
M40 8PR

Independent Examiners

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

Bankers

Lloyds TSB
Moston
Manchester

Trustees responsibilities in relation to the financial statements

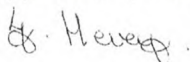
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. 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.

Approved by the trustees on 8th February 2023 and signed on their behalf by:



F Hevey
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE
REGISTERED CHARITY NO. 510184**

I report on the accounts of the charity, for the Year Ended 31st March 2022, which are set out on pages 6 to 16.

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: 8th February 2023

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2022

	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)	500	-	500	-
Charitable Activities	(4)	28,800	33,128	61,928	39,707
Other Trading Activities	(5)	-	-	-	-
Investment Income		-	-	-	-
Total		29,300	33,128	62,428	39,707
Expenditure on:					
Raising Funds	(6)	249	-	249	291
Charitable Activities	(6)	10,165	35,126	45,291	40,020
Other	(6)	-	-	-	-
Total		10,414	35,126	45,540	40,311
Net income/(expenditure)		18,886	(1,998)	16,888	(604)
Transfers between funds	(17)	(1)	1	-	-
Net movement in funds		18,885	(1,997)	16,888	(604)
Reconciliation of funds					
Total funds brought forward	(17)	12,630	1,999	14,629	15,233
Total funds carried forward	(17)	31,515	2	31,517	14,629

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 9 to 16 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	1	1
Total fixed assets		<u>1</u>	<u>1</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	184	717
Cash at Bank & in Hand		38,933	21,046
Total current assets		<u>39,117</u>	<u>21,763</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	7,601	7,135
Net current assets or liabilities		<u>31,516</u>	<u>14,628</u>
Total assets less current liabilities		31,517	14,629
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>31,517</u></u>	<u><u>14,629</u></u>
The funds of the charity:			
Restricted income funds	(17)	2	1,999
Unrestricted income funds	(17)	31,515	12,630
Total charity funds		<u><u>31,517</u></u>	<u><u>14,629</u></u>

Approved on behalf of the Trustees Management Committee

A Barratt

Date: 8th February 2023

The notes on pages 9 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 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	16,888	(604)
Add back depreciation	-	191
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	533	(463)
Increase/(decrease) in creditors	466	(39)
Net cash used in operating activities	<u>17,887</u>	<u>(915)</u>
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents during the year	17,887	(915)
Cash and cash equivalents brought forward	21,046	21,961
Cash and cash equivalents carried forward	<u><u>38,933</u></u>	<u><u>21,046</u></u>

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 7 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 (g) 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 event costs and licence fees.

(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

(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:

Computers	33.33% on cost
Fixtures and Fittings	20% on cost
Equipment	20% on cost

(j) Realised gains and losses

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

(k) Pensions

The charity currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond paying over the deductions.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £3,576 (2021: £1,206). These expense were made up of 3 trustees wages for Playschemes support.

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 £
Donations	500	-	500	-
	500	-	500	-

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Donations	-	-	-
	-	-	-

Notes to the accounts

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 £
Hall Hire	800	-	800	240
Restricted and unrestricted grants:				
Manchester City Council Central Grants	20,000	-	20,000	20,000
Manchester City Council Street Games	-	1,570	1,570	500
Manchester City Council Restart Grant	8,000	-	8,000	-
Manchester City Council EARG Grant	-	6,163	6,163	-
Places for People	-	15,750	15,750	-
HMRC CVJRS	-	2,667	2,667	15,767
Manchester Sports	-	-	-	1,000
4CT Christmas Playscheme	-	800	800	-
4CT Summer Playscheme	-	6,178	6,178	-
Manchester City Council Summer Playscheme	-	-	-	2,200
	<u>28,800</u>	<u>33,128</u>	<u>61,928</u>	<u>39,707</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Hall Hire	240	-	240
Restricted grants:			
Manchester City Council Central Grants	20,000	-	20,000
Manchester City Council Street Games	-	500	500
HMRC CVJRS	-	15,767	15,767
Manchester Sports	-	1,000	1,000
Manchester City Council Summer Playscheme	-	2,200	2,200
	<u>20,240</u>	<u>19,467</u>	<u>39,707</u>

Notes to the accounts

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 £
Fundraising events	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Fundraising events	-	-	-
	-	-	-

6. Expenditure

	Activities £	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Expenditure on raising funds:			
Licence fees		249	291
		249	291
Expenditure on charitable activities:			
Employment Costs	36,474	36,474	33,802
Website	134	134	89
Health & Safety	-	-	56
Refreshments	200	200	-
Playscheme Expenses	1,843	1,843	581
Subscriptions	114	114	114
Repairs and Maintenance	447	447	345
Heat, Light & Water	2,053	2,053	1,000
Minor Equipment	376	376	170
Council Tax	522	522	713
Cleaning	159	159	-
Computer Costs	53	53	-
Telephone	513	513	439
Insurance	1,855	1,855	1,923
Governance Costs	475	475	450
Post, Printing & Stationery	73	73	147
Depreciation	-	-	191
	45,291	45,291	40,020
Other expenditure:			
Sundry	-	-	-
	-	-	-
	45,540	45,540	40,311
Unrestricted funds		10,414	19,344
Restricted funds		35,126	20,967
		45,540	40,311

Notes to the accounts

7. Analysis of expenditure on charitable activities

	Community Centre Activities	Summer and Christmas Playschemes	Total 2022
	£	£	£
Licence fees	249	-	249
Employment Costs	31,655	4,819	36,474
Website	134	-	134
Refreshments	-	200	200
Playscheme Expenses	-	1,843	1,843
Subscriptions	-	114	114
Repairs and Maintenance	447	-	447
Heat, Light & Water	2,053	-	2,053
Minor Equipment	376	-	376
Council Tax	522	-	522
Cleaning	159	-	159
Computer Costs	53	-	53
Telephone	513	-	513
Insurance	1,855	-	1,855
Governance Costs	475	-	475
Post, Printing & Stationery	73	-	73
Depreciation	-	-	-
	<u>38,564</u>	<u>6,976</u>	<u>45,540</u>

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
Accountancy Fees	-	475	475	type of expense
	-	475	475	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	450	450	type of expense
	-	450	450	

9. Analysis of staff costs

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Wages and Salaries	36,474	33,217
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	585
	<u>36,474</u>	<u>33,802</u>
Charitable activities	36,474	33,802
Support costs	-	-
	<u>36,474</u>	<u>33,802</u>

The average number of employees during the year was 2 (previous year: 2).

The charity considers its key management personnel comprises the trustees and Manager. The total employment benefits, including employer pension contributions of the key management personnel were £16,008 (previous year: £16,008), No employees have benefits in excess of £60,000 (previous year: none).

Notes to the accounts

10. Independent Examiner Fees

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Independent examination fees	475	450
	<u>475</u>	<u>450</u>

11. Tangible Fixed Assets

	Furniture & Office Equipment	Total
	£	£
Cost		
At 1 April 2021	4,631	4,631
Additions	-	-
At 31 March 2022	<u>4,631</u>	<u>4,631</u>
Depreciation		
At 1 April 2021	4,630	4,630
Charge for Year	-	-
At 31 March 2022	<u>4,630</u>	<u>4,630</u>
NET BOOK VALUE		
At 31 March 2022	<u>1</u>	<u>1</u>
At 31 March 2021	<u>1</u>	<u>1</u>

12. Stocks

The charity does not hold stocks.

13. Analysis of debtors

	2022	2021
	£	£
Debtors	68	67
Prepayments	116	650
	<u>184</u>	<u>717</u>

Debtors and prepayments related to unrestricted funds both in 2022 and 2021.

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Short-term compensated absences (holiday pay)	-	-
Overspent Petty Cash	-	1
Other creditors and accruals	7,601	7,134
	<u>7,601</u>	<u>7,135</u>

15. Deferred income

The charity does not have any deferred income.

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

	2022	2021
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

Notes to the accounts

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	2,514	29,300	(10,414)	(1)	21,399
Designated Fund	10,116	-	-	-	10,116
	12,630	29,300	(10,414)	(1)	31,515

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	1,618	20,240	(19,344)	-	2,514
Designated Fund	10,116	-	-	-	10,116
	11,734	20,240	(19,344)	-	12,630

Name of unrestricted fund:

General Fund

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Manchester City Council Summer Playscheme	(1)	-	-	1	-
Manchester City Council Street Games	2,000	1,570	(3,570)	-	-
Manchester City Council EARG Grant	-	6,163	(6,163)	-	-
HMRC CVJRS	-	2,667	(2,667)	-	-
4CT Christmas Playscheme	-	800	(800)	-	-
4CT Summer Playscheme	-	6,178	(6,176)	-	2
Places for People	-	15,750	(15,750)	-	-
	1,999	33,128	(35,126)	1	2

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Manchester City Council Summer Playscheme	(3)	2,200	(2,198)	-	(1)
Manchester City Council Street Games	2,000	500	(500)	-	2,000
HMRC CVJRS	-	15,767	(15,767)	-	-
Manchester Sports	-	1,000	(1,000)	-	-
Places for People	1,502	-	(1,502)	-	-
	1,997	18,467	(18,465)	-	1,999

Name of restricted fund:

Manchester City Council Summer Playscheme

Manchester City Council Street Games

Manchester City Council EARG Grant

HMRC CVJRS

4CT Christmas Playscheme

4CT Summer Playscheme

Places for People

Description, nature and purpose of the fund

for the summer playscheme

for start up after lockdown

to support organisations after Covid

for salaries

for a Christmas playscheme

for a summer playscheme

for salaries

Notes to the accounts

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	28,815	10,116	2	38,933
Other net current assets/(liabilities)	(7,417)	-	-	(7,417)
Creditors of more than one year	-	-	-	-
Total	21,399	10,116	2	31,517

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	8,931	10,116	1,999	21,046
Other net current assets/(liabilities)	(6,418)	-	-	(6,418)
Creditors of more than one year	-	-	-	-
Total	2,514	10,116	1,999	14,629

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.

Traditional Income and Expenditure Account

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Income		
Donations	500	-
Hall Hire	800	240
Fundraising events	-	-
Restricted and unrestricted grants:		
Manchester City Council Central Grants	20,000	20,000
Manchester City Council Street Games	1,570	500
Manchester City Council Restart Grant	8,000	-
Manchester City Council EARG Grant	6,163	-
Places for People	15,750	-
HMRC CVJRS	2,667	15,767
Manchester Sports	-	1,000
4CT Christmas Playscheme	800	-
4CT Summer Playscheme	6,178	-
Manchester City Council Summer Playscheme	-	2,200
Total Income	62,428	39,707
Expenditure		
Licence fees	249	291
Employment Costs	36,474	33,802
Website	134	89
Health & Safety	-	56
Refreshments	200	-
Playscheme Expenses	1,843	581
Subscriptions	114	114
Repairs and Maintenance	447	345
Heat, Light & Water	2,053	1,000
Minor Equipment	376	170
Council Tax	522	713
Cleaning	159	-
Computer Costs	53	-
Telephone	513	439
Insurance	1,855	1,923
Governance Costs	475	450
Post, Printing & Stationery	73	147
Depreciation	-	191
Total Expenditure	45,540	40,311
Surplus/(deficit for year)	16,888	(604)

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

England & Wales - Charity number 510184

Accounts

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2021**

Registered Charity No. 510184

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

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16	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

Report of the trustees for the year ended 31st March 2021

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2021. 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).

Objectives and activities

The purposes of the charity are to promote and provide facilities in the interests of social welfare, for recreational and leisure facilities for local inhabitants.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through in planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings.

Our community hall and rooms provide a valuable recreational and leisure resource to all members of our local community. A wide variety of activities are organised and take place from our community centre. Our hall is also available for use by local groups and organisations. This year alone, and despite Covid19, the facilities have been used by groups as varied as the Places for People Housing provider, Parent Support Services, the local Adult Education Service and HomeStart Manchester .

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, continue to provide benefit to the local community.

We hold Health and Wellbeing sessions, run Youth Clubs twice weekly, run a club for older people, have a Playgroup for pre-school children and their parents, we hold a weekly Family Night, when all ages are encouraged to socialise together and we run various theatre and museum trips throughout the year.

During Easter and the Summer school break we run Playschemes for children. These benefit local people by developing their self-confidence and social skills alongside practical and life skills and enhancing leisure time usage and experience.

A review of our achievements and performance: How our activities delivered public benefit

During the period April 2020 through March 2021 the TLM Centre has continued to provide the services and activities in response to local demand although the Covid lockdowns meant that we were forced to close for long periods.

Our Playschemes continued, but with a socially distanced format.

The partnerships between ourselves and other agencies working in the area have been very productive in helping us to reach our objectives and we hope to continue our success in the year to come by building on our past performance and to continue to develop our working partnerships. Local people have benefitted by developing their self-confidence and social skills alongside practical and life skills and enhancing leisure time usage and experience.

Financial review

The Charity, during the coming year, will continue to pursue new funding sources which will enable us to further develop opportunities for our users.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £2,514 of which £2,513 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to 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 Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 11th March 1980.

Appointment of trustees

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of eight trustees, to a maximum of twelve trustees, with no more than four trustees due for re-appointment in any one year.

At the trustee meetings (eight per year), the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the manager.

TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

Trustee induction and training

Many of our trustees are already familiar with the day to day working of the charity through attending our events and services.

When new trustees are elected onto the Management Committee they are invited and encouraged to attend a short meeting to discuss their new role within the charity and cover:

- policies and procedures
- the obligations of the Management Committee members
- the financial situation as stated in the latest published accounts
- the day to day role of the Chairperson, Treasurer and Secretary

Reference and administrative information

Charity Name: Turkey Lane and Monsall Neighbourhood Centre

Charity Number: 510184

Trustees

A. Barratt	Chair of Trustees
B. Lewis	Treasurer
D. Ford	Secretary
J. Edwards	
P. Agombar	
F. Hevey	
E. Smith	
J. Plaiter	
S Chadwick	
M Gill	
R McCarton MBE	

Manager

Ken Moran

Principal Office

1 Jocelyn Street
Manchester
M40 8PR

Independent Examiners

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

Bankers

Lloyds TSB

Moston

Manchester

Trustees responsibilities in relation to the financial statements

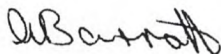
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. 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.

Approved by the trustees on 24 January 2022 and signed on their behalf by:



A. Barratt
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE
REGISTERED CHARITY NO. 510184**

I report on the accounts of the charity, for the Year Ended 31st March 2021, which are set out on pages 6 to 15.

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 FCCA
Date: 24th January 2022

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2021

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Income from:					
Donations and legacies	(3)	-	-	-	1,350
Charitable Activities	(4)	20,240	19,467	39,707	47,663
Other Trading Activities	(5)	-	-	-	58
Investment Income		-	-	-	-
Other		-	-	-	-
Total		20,240	19,467	39,707	49,071
Expenditure on:					
Raising Funds	(6)	291	-	291	427
Charitable Activities	(6)	19,053	20,967	40,020	45,924
Other	(6)	-	-	-	-
Total		19,344	20,967	40,311	46,351
Net income/(expenditure)		896	(1,500)	(604)	2,720
Transfers between funds	(17)	-	-	-	-
Net movement in funds		896	(1,500)	(604)	2,720
Reconciliation of funds					
Total funds brought forward	(17)	11,734	3,499	15,233	12,513
Total funds carried forward	(17)	12,630	1,999	14,629	15,233

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 9 to 15 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	1	192
Total fixed assets		<u>1</u>	<u>192</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	717	254
Cash at Bank & in Hand		21,046	21,961
Total current assets		<u>21,763</u>	<u>22,215</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	7,135	7,174
Net current assets or liabilities		<u>14,628</u>	<u>15,041</u>
Total assets less current liabilities		14,629	15,233
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>14,629</u></u>	<u><u>15,233</u></u>
The funds of the charity:			
Restricted income funds	(17)	1,999	3,499
Unrestricted income funds	(17)	12,630	11,734
Total charity funds		<u><u>14,629</u></u>	<u><u>15,233</u></u>

Approved on behalf of the Trustees Management Committee

A Barratt

Date: 24th January 2022

The notes on pages 9 to 15 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2021

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Net cash used in operating activities	(915)	3,042
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents during the year	(915)	3,042
Cash and cash equivalents brought forward	21,961	18,919
Cash and cash equivalents carried forward	<u><u>21,046</u></u>	<u><u>21,961</u></u>

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 5 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 (g) 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 event costs and licence fees.

(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:

Computers	33.33% on cost
Fixtures and Fittings	20% on cost
Equipment	20% on cost

(j) Realised gains and losses

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

(k) Pensions

The charity currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond paying over the deductions.

(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 (2020: £nil). Expenses paid to the trustees in the year totalled £1,206 (2020: £2,111). These expense were made up of 3 trustees wages for Playschemes support.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Donations	-	-	-	1,350
	-	-	-	1,350
Previous reporting period	1,350	-	1,350	

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Hall Hire	240	-	240	1,230
Restricted grants:				
Manchester City Council Central Grants	20,000	-	20,000	20,000
Manchester City Council Street Games	-	500	500	2,000
Places for People	-	-	-	21,000
HMRC CVJRS	-	15,767	15,767	-
Manchester Sports	-	1,000	1,000	-
Manchester City Council Summer Playscheme	-	2,200	2,200	3,433
	20,240	19,467	39,707	47,663
Previous reporting period	21,230	26,433	47,663	

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Fundraising events	-	-	-	58
	-	-	-	58
Previous reporting period	58	-	58	

6. Expenditure

	Activities £	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Expenditure on raising funds:			
Licence fees		291	427
		291	427
Expenditure on charitable activities:			
Employment Costs	33,802	33,802	38,842
Website	89	89	106
DBS Fees	-	-	10
Health & Safety	56	56	-
Refreshments	-	-	131
Playscheme Expenses	581	581	474
Subscriptions	114	114	-
Repairs and Maintenance	345	345	444
Heat, Light & Water	1,000	1,000	2,247
Minor Equipment	170	170	-
Council Tax	713	713	514
Cleaning	-	-	47
Telephone	439	439	436
Insurance	1,923	1,923	1,890
Governance Costs	450	450	450
Post, Printing & Stationery	147	147	141
Depreciation	191	191	192
	40,020	40,020	45,924
Other expenditure:			
Sundry	-	-	-
	-	-	-
	40,311	40,311	46,351
Unrestricted funds		19,344	22,912
Restricted funds		20,967	23,439
		40,311	46,351

7. Analysis of expenditure on charitable activities

	Community Centre Activities £	Summer Playscheme £	Total 2021 £
Licence fees	291	-	291
Employment Costs	32,596	1,206	33,802
Website	89	-	89
Health & Safety	56	-	56
Playscheme Expenses	-	581	581
Subscriptions	-	114	114
Repairs and Maintenance	345	-	345
Heat, Light & Water	853	147	1,000
Minor Equipment	170	-	170
Council Tax	713	-	713
Telephone	439	-	439
Insurance	1,773	150	1,923
Governance Costs	450	-	450
Post, Printing & Stationery	147	-	147
Depreciation	191	-	191
	<u>38,113</u>	<u>2,198</u>	<u>40,311</u>

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	Basis of apportionment
Accountancy Fees	-	450	450	type of expense
	<u>-</u>	<u>450</u>	<u>450</u>	

9. Analysis of staff costs

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Wages and Salaries	33,217	38,124
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	585	718
	<u>33,802</u>	<u>38,842</u>
Charitable activities	33,802	38,842
Support costs	-	-
	<u>33,802</u>	<u>38,842</u>

The average number of employees during the year was 2 (previous year: 2).

The charity considers its key management personnel comprises the trustees and Manager. The total employment benefits, including employer pension contributions of the key management personnel were £16,008 (previous year: £16,008), No employees have benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Independent examination fees	450	450
	<u>450</u>	<u>450</u>

11. Tangible Fixed Assets

	Furniture & Office Equipment	
	£	£
Cost		
At 1 April 2020	4,631	4,631
Additions	-	-
At 31 March 2021	<u>4,631</u>	<u>4,631</u>
Depreciation		
At 1 April 2020	4,439	4,439
Charge for Year	191	191
At 31 March 2021	<u>4,630</u>	<u>4,630</u>
NET BOOK VALUE		
At 31 March 2021	<u>1</u>	<u>1</u>
At 31 March 2020	<u>192</u>	<u>192</u>

12. Stocks

The charity does not hold stocks.

13. Analysis of debtors

	2021	2020
	£	£
Debtors	67	118
Prepayments	650	136
	<u>717</u>	<u>254</u>

Debtors and prepayments related to unrestricted funds both in 2021 and 2020.

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Short-term compensated absences (holiday pay)	-	-
Overspent Petty Cash	1	3
Other creditors and accruals	7,134	7,171
	<u>7,135</u>	<u>7,174</u>

15. Deferred income

The charity does not have any deferred income.

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

	2021	2020
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	1,618	20,240	(19,344)	-	2,514
Designated Fund	10,116	-	-	-	10,116
	11,734	20,240	(19,344)	-	12,630

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	1,892	22,638	(22,912)	-	1,618
Designated Fund	10,116	-	-	-	10,116
	12,008	22,638	(22,912)	-	11,734

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Manchester City Council Summer Playscheme	(3)	2,200	(2,198)	-	(1)
Manchester City Council Street Games	2,000	500	(500)	-	2,000
HMRC CVJRS	-	15,767	(15,767)	-	-
Manchester Sports	-	1,000	(1,000)	-	-
Places for People	1,502	-	(1,502)	-	-
	3,499	19,467	(20,967)	-	1,999

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Manchester City Council Summer Playscheme	(1)	3,433	(3,435)	-	(3)
Manchester City Council Street Games	-	2,000	-	-	2,000
Places for People	506	21,000	(20,004)	-	1,502
	505	26,433	(23,439)	-	3,499

Name of restricted fund:

Manchester City Council Summer Playscheme
Manchester City Council Street Games
HMRC CVJRS
Manchester Sports
Places for People

Description, nature and purpose of the fund

for the summer playscheme
for a girls activity programme and start up after lockdown
for salaries
for start up after lockdown
for salaries

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	8,931	10,116	1,999	21,046
Other net current assets/(liabilities)	(6,418)	-	-	(6,418)
Creditors of more than one year	-	-	-	-
Total	2,514	10,116	1,999	14,629

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	192	-	-	192
Cash at bank and in hand	8,346	10,116	3,499	21,961
Other net current assets/(liabilities)	(6,920)	-	-	(6,920)
Creditors of more than one year	-	-	-	-
Total	1,618	10,116	3,499	15,233

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.

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

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Net movement in funds	(604)	2,720
Add back depreciation	191	192
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(463)	89
Increase/(decrease) in creditors	(39)	41
Net cash used in operating activities	(915)	3,042

Traditional Income and Expenditure Account

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Income		
Donations	-	1,350
Hall Hire	240	1,230
Fundraising events	-	58
Restricted grants:		
Manchester City Council Central Grants	20,000	20,000
Manchester City Council Street Games	500	2,000
Places for People	-	21,000
HMRC CVJRS	15,767	-
Manchester Sports	1,000	-
Manchester City Council Summer Playscheme	2,200	3,433
Total Income	39,707	49,071
Expenditure		
Licence fees	291	427
Employment Costs	33,802	38,842
Website	89	106
DBS Fees	-	10
Health & Safety	56	-
Refreshments	-	131
Playscheme Expenses	581	474
Subscriptions	114	-
Repairs and Maintenance	345	444
Heat, Light & Water	1,000	2,247
Minor Equipment	170	-
Council Tax	713	514
Cleaning	-	47
Telephone	439	436
Insurance	1,923	1,890
Governance Costs	450	450
Post, Printing & Stationery	147	141
Depreciation	191	192
Total Expenditure	40,311	46,351
Surplus/(deficit for year)	(604)	2,720