

TRINITY HOUSE COMMUNITY RESOURCE CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity No. 1082054
Company Registration No. 03964381

TRINITY HOUSE COMMUNITY RESOURCE CENTRE

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6	INDEPENDENT EXAMINERS REPORT
7	STATEMENT OF FINANCIAL ACTIVITIES
8	BALANCE SHEET
9	STATEMENT OF CASH FLOWS
10 - 17	NOTES TO THE ACCOUNTS

TRINITY HOUSE COMMUNITY RESOURCE CENTRE

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

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to promote the benefits of inhabitants of Central Manchester and surrounding districts and, in particular, children, young people and families, by the provision of a Resource Centre, providing facilities to advance education, relieve poverty, hardship and distress, and to provide appropriate support services and facilities for their recreation and leisure-time occupation in the interests of social welfare in order that their condition of life may be improved. The main activities are the development of the Trinity House Community Centre and associated services including the LINK Good Neighbours befriending and social activity programme, the M3 Youth Project, and the after school club and playgroup. 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 our community is situated in south central inner city Manchester and includes Rusholme, Fallowfield and Moss Side. These wards fall in the bottom 10% of wards in terms of education and bottom 3% wards in terms of child poverty. The risk factors in the area include mental health issues and emotional well-being, teenage pregnancy, sexually transmitted infections, low school attendance and achievement, anti-social behaviour and the risk of becoming NEET. 60% of the Moss Side, and 49% of the Rusholme population are from BAME backgrounds so we provide a service that meets their needs. (MCC Intelligence Hub Dec 2021/Census 2011)

The centre offers a range of activities and support services that aim to address local needs and improve the quality of life for local families, for example a weekly lunch club for vulnerable adults and youth work sessions and mentoring.

A review of our achievements and performance

During the year ending March 2021 we faced the unprecedented event of COVID-19 with the attendant lockdowns and tiered measures. Trinity House initially asked staff to either work from home where possible or to accept furloughed status, but as soon as we were able we reopened and worked hard to both restore previous services and to respond to the new challenges caused by COVID and its aftermath. We have created a new role of receptionist to ensure safe use of the building, and compliance with COVID-19 measures. We have also supported local people to manage their health by providing room hires for Diabetic Eye Screening and pop-up flu vaccination clinics. Funding available during the COVID situation helped us to be responsive to the needs of local people and we were able to support a local youth group and a men's support group who had nowhere to hold their sessions. We also worked with the Food Support Network to supply meals to local people, in partnership with the Qadria Jilania Mosque. From that, we have developed a partnership with Ethnic Health Forum providing welfare rights advice and learning opportunities, and we hope to build on this partnership for the future. Our greatest asset during this difficult year has been the Trinity House staff team and the Board would like to thank them all for their hard work, resilience and adaptability during this extremely difficult year.

TRINITY HOUSE COMMUNITY RESOURCE CENTRE

Financial review

Trinity House has been successful in securing funding from a number of sources during this financial year, mainly in response to the COVID situation, which helped us to be responsive to the changing situation. Our core funding from Our Manchester VCS is extended for a further year and we are now in a new Youth Work Partnership which is funded for a further year under the current agreement. We will continue to seek ways to increase our income through self-generating projects, especially room hire income, in addition to further grant funding for new and existing projects

Investment powers and policy

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

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £5,964 of which £3,670 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 Management Committee agrees that the target balances held in reserves shall be based on:

- forecasts for levels of income in future years, taking into account the reliability of each source of income and the prospects for opening up new sources.
- forecasts for expenditure in future years on the basis of planned activity.
- its analysis of any future needs, opportunities, contingencies or risks the effects of which are not likely to be able to be met out of income if and when they arise.
- assessment, and on the best evidence reasonably available, of the likelihood of each of those needs etc. arising and the potential consequences if THCRC is not able to meet them.

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. The trustees are looking to maximise income from After School Club and Playgroup, both of which we are expecting to increase the income from, and room hire which we are also planning to increase. We will also aim to include more core costs in funding bids wherever possible, and plan to increase our reserves back to our stated amount.

Risk management

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, young people, other service users and visitors.

Plans for Future Periods

Moving into 2021-22 we will continue to respond to the challenges of COVID and its impact on the community. We will consult with stakeholders and services users to help us to develop a new business plan from 2022 that reflects the needs of our local community. Our playgroup and after school club were able to support parents and families to return to work and we now hope to build up the numbers again to pre-

TRINITY HOUSE COMMUNITY RESOURCE CENTRE

pandemic levels and beyond. We are reviewing the LINK project to ensure that the work we do remains safe, especially home visits and our Luncheon Club, and also looking to further increase room hire, reviewing services provision and ensuring maximum use of our building including evening and weekend hire, with a focus on tenants and hirers who provide a benefit to our community.

Structure, governance and management

Trinity House Community Resource Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th April 2000. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 16th August 2000.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of up to 3 years (one third rotating each year). Members of the Management Committee shall hold office until the end of the Annual General Meeting next following their election appointment or co-option and shall be eligible for re-election or re-co-option.

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer.

Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charities Commission. In 2016-17 the trustees undertook basic safeguarding training and refresher training will be offered to all trustees during 2019-20.

Organisation

The board of trustees administers the charity. The board normally meets on a bi—monthly basis but meets more frequently as required. Following the resignation of Claire Evans in the previous year, Jane Bramley is appointed by the trustees as part-time Chief Executive to manage the day-to-day operations of the charity. Saira Qureshi remains our Chair during this financial year.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Trinity House Community Resource Centre

Charity Number: 1082054

Company Registration Number: 3964381

TRINITY HOUSE COMMUNITY RESOURCE CENTRE**Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Saira Qureshi	Chair of Trustees
Michael Greenwood	Treasurer
Susi Madron	
Jill Lovecy	
John Byrne	
Lorna Richardson	

Jane Bramley	Secretary
--------------	-----------

Chief Executive

Jane Bramley

Registered Office

Grove Close
off Platt Lane
Rusholme
Manchester
M14 5AA

Independent Examiners

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

Bankers

Nat West Bank
699 Wilmslow Road
Withington
Manchester
M20 4AJ

Co-operative Bank
1 Balloon Street
Manchester

TRINITY HOUSE COMMUNITY RESOURCE CENTRE

Virgin Money
16 Great Underbank
Stockport
SK1 1LF

Solicitors

Robin Burman

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Trinity House Community Resource Centre for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

-----*Saira Qureshi*-----

Saira Qureshi
Chair

Date: 15th December 2021

Independent examiner's report to the trustees of TRINITY HOUSE COMMUNITY RESOURCE CENTRE

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's 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 in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

A.M. King

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

Date: 15th December 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	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)	461	12,940	13,401	4,940
Charitable Activities	(4)	34,252	131,815	166,067	123,117
Other Trading Activities	(5)	71,369	-	71,369	107,837
Investment Income		54	-	54	85
Other		900	-	900	3,777
Total		107,036	144,755	251,791	239,756
Expenditure on:					
Raising Funds	(6)	-	-	-	493
Charitable Activities	(6)	43,718	228,853	272,571	313,470
Total		43,718	228,853	272,571	313,963
Net Income/(expenditure)		63,318	(84,098)	(20,780)	(74,207)
Transfers between funds	(15)	(54,505)	54,505	-	-
Net movement in funds		8,813	(29,593)	(20,780)	(74,207)
Reconciliation of funds					
Total funds brought forward	(15)	12,839	276,786	289,625	363,832
Total funds carried forward	(15)	21,652	247,193	268,845	289,625

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

The notes on pages 10 to 17 form part of these accounts.

TRINITY HOUSE COMMUNITY RESOURCE CENTRE

8

BALANCE SHEET AS AT 31 MARCH 2021

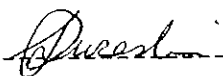
Company Registration Number: 03964381

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	235,308	283,596
Total fixed assets		<u>235,308</u>	<u>283,596</u>
Current assets:			
Debtors	(12)	16,230	11,857
Cash at Bank & In Hand		48,456	19,691
Total current assets		<u>64,686</u>	<u>31,548</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	19,149	9,519
Net current assets or liabilities		<u>45,537</u>	<u>22,029</u>
Total assets less current liabilities		280,845	305,625
Creditors: Amounts falling due after more than one year			
Provisions for liabilities	(16)	12,000	16,000
Total net assets or liabilities		<u>268,845</u>	<u>289,625</u>
The funds of the charity:			
Restricted income funds	(15)	247,193	276,786
Unrestricted income funds	(15)	21,652	12,839
Total charity funds		<u>268,845</u>	<u>289,625</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 15th December 2021



Saira Qureshi Chair

The notes on pages 10 to 17 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 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(20,780)	(74,207)
Add back depreciation	48,288	48,288
Deduct investment income	(54)	(85)
Decrease/(increase) in debtors	(4,373)	1,603
Increase/(decrease) in creditors	5,630	(3,440)
Net cash used in operating activities	<u>28,711</u>	<u>(27,841)</u>
Cash flows from investment activities:		
Interest	54	85
Purchase of fixed assets	-	-
Net cash provided by investing activities	<u>54</u>	<u>85</u>
Increase/(decrease) in cash and cash equivalents during the year	28,765	(27,756)
Cash and cash equivalents brought forward	19,691	47,447
Cash and cash equivalents carried forward	<u><u>48,456</u></u>	<u><u>19,691</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) issued on 16th July 2014 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 18 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 15.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

The costs of raising funds consists of advertising and publicity.

(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:

Refurbishment of Premises	10% on cost
Computers	25% on cost
Office Equipment	15% 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 a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(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: Enil). Expenses paid to the trustees in the year totalled Enil (2020: Enil).

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 & Fundraising	461	12,940	13,401	4,940
	461	12,940	13,401	4,940
Previous reporting period	4,940	-	4,940	

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 £
Management Fees	1,519	-	1,519	6,380
Restricted grants:				
Greater Manchester MH NHS	-	500	500	-
Greater Manchester MH NHS Buzz	-	167	167	-
Greater Manchester MH NHS Wellbeing	-	-	-	3,000
HMRC CVJRC	-	39,323	39,323	-
Covid-19 Community Led Organisations Recovers Scheme	-	50,000	50,000	-
Manchester City Council Covid-19	10,000	-	10,000	-
Manchester City ARG	8,000	-	8,000	-
We Love Manchester	-	1,099	1,099	-
We Love Manchester Toy Hub	-	1,917	1,917	-
Young Manchester Playscheme	-	1,695	1,695	-
United Care Group (Refunded)	(4,000)	-	(4,000)	-
BBC CIN	-	-	-	9,641
N-Gage	-	-	-	46,800
MCC Third Party Grants	300	-	300	1,000
MMU Third Party Grants	-	-	-	2,000
MCC VCSE NIF	-	-	-	554
Moss Side Powerhouse	5,797	2,750	8,547	-
Rusholme & Fallowfield Good Neighbours CIO	-	-	-	3,880
Rusholme & Fallowfield Good Neighbours CIO	-	-	-	950
Our Manchester	12,636	34,364	47,000	47,000
Manchester Outdoor Education	-	-	-	412
Restricted charitable foundations:				1,500
Duchy of Lancaster	-	-	-	-
	<u>34,252</u>	<u>131,815</u>	<u>166,067</u>	<u>123,117</u>
Previous reporting period	<u>28,934</u>	<u>94,183</u>	<u>123,117</u>	

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 £
Activity Charges	40,721	-	40,721	63,302
Room Hire	30,648	-	30,648	44,535
	<u>71,369</u>	<u>-</u>	<u>71,369</u>	<u>107,837</u>
Previous reporting period	<u>107,837</u>	<u>-</u>	<u>107,837</u>	

6. Expenditure

	Youth and Community Activities £	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Expenditure on raising funds:			
Advertising and marketing	-	-	493
	-	-	493
Expenditure on charitable activities:			
Employment Costs	149,511	149,511	189,436
Training	194	194	1,384
Temporary Staff	840	840	2,080
Minor Equipment	480	480	397
Covid-19 Costs	252	252	-
Grants Paid	33,292	33,292	-
Travel Expenses	76	76	116
Activities	8,109	8,109	21,480
Membership and Subscriptions	1,100	1,100	737
Bad Debts	1,780	1,780	1,667
Volunteer Expenses	-	-	870
Refreshments	525	525	6,248
Heat, Light & Water	12,628	12,628	19,265
Rates	-	-	897
Bank Charges	120	120	284
IT Maintenance	484	484	2,171
Building Services, Repairs and Security	5,108	5,108	7,150
Telephone	2,472	2,472	2,408
Cleaning & Waste Disposal	1,503	1,503	165
Insurance	3,723	3,723	3,645
Governance Costs	1,076	1,076	1,650
Post, Printing & Stationery	1,010	1,010	3,132
Depreciation	48,288	48,288	48,288
	<u>272,571</u>	<u>272,571</u>	<u>313,470</u>
	<u>272,571</u>	<u>272,571</u>	<u>313,963</u>
Unrestricted funds		43,718	167,917
Restricted funds		<u>228,853</u>	<u>146,046</u>
		<u>272,571</u>	<u>313,963</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	1,050	1,050	type of expense
DBS Checks	26	-	26	type of expense
	<u>26</u>	<u>1,050</u>	<u>1,076</u>	

9. Analysis of staff costs

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Wages and Salaries	142,760	180,571
Redundancy	-	-
Social Security Costs	4,615	6,575
Pension Costs	2,136	2,290
	<u>149,511</u>	<u>189,436</u>
Charitable activities	149,511	189,436
Support costs	-	-
	<u>149,511</u>	<u>189,436</u>

The average number of employees during the year was 10 (previous year: 14).

The charity considers its key management personnel comprises the trustees and Operations Manager. The total employment benefits, including employer pension contributions of the key management personnel were £22,178 (previous year: £39,692). No employee has 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	1,050	1,170
Finance support	-	420
	<u>1,050</u>	<u>1,590</u>

11. Tangible Fixed Assets

	Refurbishment of Premises	Computers	Furniture & Equipment	Total
Cost	£	£	£	£
At 1 April 2020	477,635	46,296	57,593	581,524
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	<u>477,635</u>	<u>46,296</u>	<u>57,593</u>	<u>581,524</u>
Depreciation				
At 1 April 2020	194,575	45,760	57,593	297,928
Charge for Year	47,752	536	-	48,288
At 31 March 2021	<u>242,327</u>	<u>46,296</u>	<u>57,593</u>	<u>346,216</u>
NET BOOK VALUE				
At 31 March 2021	<u>235,308</u>	-	-	<u>235,308</u>
At 31 March 2020	<u>283,060</u>	<u>536</u>	-	<u>283,596</u>

Trinity House Community Resource Centre also hold the title to the building known as Trinity House, Grove Close, Manchester M14 5AA. This building was transferred to the company at no cost on 8th September 2011.

12. Analysis of debtors

	2021	2020
	£	£
Debtors	12,660	8,161
Prepayments	3,570	3,696
	<u>16,230</u>	<u>11,857</u>

Debtors and prepayments related to restricted funds £4,778 (2020: Enil) and unrestricted funds £11,452 (2020: £11,857).

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Overspent cash	81	-
Creditors	8,515	5,987
Short-term compensated absences (holiday pay)	4,130	857
Other creditors and accruals	3,317	1,110
Deferred income	-	-
Taxation and social security costs	3,106	1,565
	<u>19,149</u>	<u>9,519</u>

14. Deferred income

Deferred income comprises grants received in advance

Balance as at 1 April 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 March 2021	<u>-</u>

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

	2021	2020
	£	£
Loans from Trustees and Ex-trustees	12,000	16,000
	<u>12,000</u>	<u>16,000</u>

Loans were made to the charity by two trustees in 2017 totalling £20,000. An agreement has now been made to repay these at £2000 per year. One trustee has since resigned.

16. 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	(2,849)	107,036	(43,718)	(54,505)	5,964
Designated Fund	15,688	-	-	-	15,688
	12,839	107,036	(43,718)	(54,505)	21,652

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	27,104	145,573	(167,917)	(7,609)	(2,849)
Designated Fund	15,688	-	-	-	15,688
	42,792	145,573	(167,917)	(7,609)	12,839

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 costs

Analysis of movements in restricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Greater Manchester MH NHS Wellbeing	4,053	-	-	-	4,053
Greater Manchester MH NHS	-	500	(383)	-	117
Greater Manchester MH NHS Buzz	-	167	(160)	-	7
Food Support Network Donations	-	12,940	(13,232)	300	8
HMRC CVJRC	-	39,323	(39,323)	-	-
Covid-19 Community Led Organisations Recovers Scheme	-	50,000	(49,882)	-	118
We Love Manchester	-	1,099	(1,099)	-	-
We Love Manchester Toy Hub	-	1,917	(1,741)	-	176
Young Manchester Playscheme	-	1,695	(2,581)	750	(136)
Playgroup	-	-	(36,209)	46,732	10,523
BBC CIN	(2,418)	-	-	2,418	-
N-Gage	414	-	-	-	414
MCC Third Party Grants	(505)	-	-	505	-
Moss Side Powerhouse	-	2,750	(5,566)	3,000	184
Rusholme & Fallowfield Good Neighbours CIO	155	-	-	800	955
Rusholme & Fallowfield Good Neighbours CIO	646	-	-	-	646
Our Manchester	2,388	34,364	(31,343)	-	5,409
Big Lottery Fund Capital	272,053	-	(47,334)	-	224,719
	276,786	144,755	(228,853)	54,505	247,193

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Greater Manchester MH NHS Wellbeing	-	3,000	(141)	1,194	4,053
BBC CIN	1,653	9,641	(13,712)	-	(2,418)
N-Gage	-	46,800	(47,767)	1,381	414
MCC Third Party Grants	-	1,000	(1,505)	-	(505)
Rusholme & Fallowfield Good Neighbours CIO	-	3,880	(5,005)	1,280	155
Rusholme & Fallowfield Good Neighbours CIO	-	950	(1,379)	1,075	646
Our Manchester	-	27,000	(24,612)	-	2,388
Manchester Outdoor Education	-	412	(3,091)	2,679	-
Big Lottery Fund Capital	319,387	-	(47,334)	-	272,053
Duchy of Lancaster	-	1,500	(1,500)	-	-
	321,040	94,183	(146,046)	7,609	276,786

Name of restricted fund:	Description, nature and purpose of the fund
Greater Manchester MH NHS Wellbeing	for the garden project
Greater Manchester MH NHS	to purchase mobile phones for isolated people in the community during first lockdown
Greater Manchester MH NHS Buzz	to purchase wellbeing items such as adult colouring books for isolated people in the community during first lockdown
Food Support Network Donations	public donations made to the Food Support Network via Trinity House while we were working in partnership on the FSN project. We retained a small amount to cover our admin costs and support at zoom meetings
HMRC CVJRC	for salaries
Covid-19 Community Led Organisations Recovers Scheme	for Food Support Network, staffing and advice sessions in response to Covid-19
We Love Manchester	contribution to reception staffing costs and purchase of Ring Doorbell and tablet
We Love Manchester Toy Hub	sessional costs of Toy Hub worker, resource pack (toys and books) and room and storage hire at TH
Young Manchester Playscheme	staffing and activity costs for a playscheme at Ladybarn Community Hub summer 2020
Playgroup	Early Years day care OFSTED registered provision (TH Nursery)
BBC CIN	for play activities
N-Gage	for Youth Clubs at Trinity House and Ladybarn
MCC Third Party Grants	for youth projects
Moss Side Powerhouse	Young Manchester funding for junior and senior youth clubs
Rusholme & Fallowfield Good Neighbours CIO	for mental health activities
Rusholme & Fallowfield Good Neighbours CIO	for activities
Our Manchester	for core funding and link funding
Big Lottery Fund Capital	for the capital bid to Big Lottery. Part of the balance on this fund represents future depreciation.

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	2,294	-	233,014	235,308
Cash at bank and in hand	23,225	15,688	9,543	48,456
Other net current assets/(liabilities)	(19,555)	-	4,636	(14,919)
Total	5,964	15,688	247,193	268,845

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	11,543	-	272,053	283,596
Cash at bank and in hand	(730)	15,688	4,733	19,691
Other net current assets/(liabilities)	(13,662)	-	-	(13,662)
Total	(2,849)	15,688	276,786	289,625

18. 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.

19. Operating Leases

The total of future minimum lease payments under non-cancellable operating leases are:

	2021	2020
	£	£
Not later than one year	1,065	1,065
Later than one year and not later than five years	281	1,346
	1,346	2,411

Lease payments recognised as expenses are £562 within building services and £503 within Printing and Stationery.