

Annual Report for the year ending March 31st 2023

The Burnside Centre, Burnside Crescent, Langley, Middleton, M24 5NN (registered and correspondence address) is a registered charity with the Charity Commissioners (No. 1145309) and a company limited by guarantee (No. 07536820) with Companies House. The Burnside Centre is constituted by a Memorandum and Articles Incorporated 21st February 2011.

Banking is done through Barclays Bank PLC. Bury Branch. 1 Central Street, The Rock, Bury, BL9 0JN.

Legal advice is delivered by The Registry, Diocese of Manchester, St John's House, 155-163 The Rock, Bury, BL9 0ND.

Independent examination of accounts is undertaken by Community Accountancy Service, The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ.

The Centre and its adjacent accommodation are owed by the Diocese of Manchester and leased to the parochial church council of All Saints and Martyrs, Langley. It is administered by a management committee whose members are appointed by the PCC.

Names of the Directors for the Year Ending March 31st 2023 are to be found on Page 5 of the accompanying Financial Statements.

DURING THE YEAR THERE WAS NO PAYMENT MADE OR REMUNERATION GIVEN TO ANY MANAGER OR TRUSTEE.

The objects of the Burnside Centre are to maintain a well-used community hub for the benefit of the local neighbourhood, aiming to provide a quality environment to stage a wide range of community activities (recreational and educational) across the age groups, from young children to retired adults.



Burnside Centre
36 Burnside Crescent
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enquiry@burnsidecentre.org.uk

Burnside Centre is a charity registered in England and Wales (Registration number 1145309)
Company limited by guarantee registered in England (Registration number 07536820)

The Burnside Centre continues to grow and flourish on the Langley estate and has risen to the task of adapting to everything that is thrown at it, including the continued growth on the estate, the cost-of-living crisis, and the challenge of working collaboratively with other centres. Throughout it all the centre has welcomed many new people and enabled lives to be changed and expectations raised.

One of the main things that the Burnside Centre is superb at, is not resting on its laurels. Staff at all levels are invested in, and appropriate courses sourced to develop staff members for the purpose of using their increased knowledge for the benefit of the community. This is to be applauded and residents are indeed fortunate to have such well-trained and enthusiastic staff.

Our Pre-School continues to offer outstanding care to the children, who flourish in this caring environment. The staff are very interested in the needs of the children, know their individual and family needs and are willing to refer children when necessary to outside agencies. This is down to Lisa's continued professional leadership of the team, who all have the needs of the children at the forefront of all their work.

Kerry, our totally professional Centre Manager, continues to lead the centre forward and is at the forefront of new initiatives, one of which is the Rochdale Community Centre Consortium of which we are the lead. This demonstrates how well the Burnside Centre is recognised throughout the Rochdale Borough and how important it is to invest in staff to maintain long-term sustainability.

Trisha and James are newly appointed workers, ably support Kerry in her ventures. James has previously been a volunteer at the centre and is an example of how the Burnside Centre enables people to develop their potential. Trisha was welcomed back after her brief departure and has proved invaluable in her project work and vision for the centre and the community. Although Kaireen has effectively left the Burnside Centre her PAVE studies offer a realistic dance option for children in the centre and her enthusiasm is very welcome.

The centre continues to run on a sound financial footing, which is thanks to the Lottery but mainly down to our staff ensuring that projects are funded. The Directors continue to give scrutiny to the project ensuring they fit in with our overall vision for the centre. They are committed to the centre, and it is with many thanks that I work alongside them.

Let us go forward in faith, love and honesty trusting in The Lord, to guide our way.

Mrs Hilary Savage
Chair
August 2023



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BURNSIDE CENTRE

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

Registered Charity No. 1145309
Company Registration No. 7536820

BURNSIDE CENTRE

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BURNSIDE CENTRE

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

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2023 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 benefit of the inhabitants of Langley Estate and the wider Middleton area without distinction of sex, sexual orientation, race or of political religious or other opinions by association together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants. To establish or secure the establishment of a community centre and to maintain and manage the same, whether alone or in co-operation with any local authority or other person or body in furtherance of these objects. The main activities support services, training, workshops, fitness, counselling, childcare and providing well-rounded advice, information, and guidance.

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 providing grass root, community led services to real grass root needs. We constantly aim to deliver relevant, open access and beneficial services to the most in need within the community of Langley Estate and the wider Middleton area.

Over an average week the centre has over 600 service users using a wide variety of services.

The previous 2012/22 finance year saw a steady increase in room hire income and activity within the centre, coming out of the national lockdown restrictions. The 2022/23 finance year built upon this upward trajectory and saw an incredible uplift in our services, external provision, larger community work, reputation, opportunities, and engagement. This is reflected in the increase of room hire income, which has grown to an average of £31K per annum (was £20k in 21/22 and £6k for 20/21 because of the covid restrictions/national lockdown).

We had external organisations provide sessions in the centre, running varied activities such as large community engagement events, councillor surgeries, weekly children's activities, careers advice, certified training, family engagement, 1:1 counselling etc.:

- Turning Point provided weekly substance (alcohol and drug) recovery support.
- Thinking Ahead provided 3-full days of counselling per week.
- The Training Brokers provided residents accredited Youth Work courses.
- Karate and self-defence classes were provided for children, adults, and family members.
- Home-Start Rochdale ran monthly SEND family support drop-ins.

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- Pave Dance came to our organisation this year, running a professional and affordable dance programme for children and young people.
- The Gay Gordons Manchester delivered weekly Ceilidh dance sessions for adults wanting to socialise and stay active.
- Rochdale Townhall Heritage Project ran several community projects at Burnside which will form part of the visual art and audio installations in the renovated Rochdale Town Hall (to be opened to the public late 2023).
- Connect Health began their NHS commissioned Pain Management courses for residents who are isolated and long-term sick.
- Local start-up businesses, LullaBaby and Sweaty Mamas, ran weekly sensory play and exercise sessions.
- Millie's Trust came back to run another of their popular Family First Aid courses.
- The Wonderful Life Academy ran coaching workshops to vulnerable adults and those social isolated.
- Rochdale LA held local elections and councillor surgeries throughout the year.
- Rochdale Community Safety and Community Policing Team worked in partnership with Burnside on a community safety event as a response to a spike in burglary and ASB incidents.
- Riverside Housing held several large community engagement events for their Kepwick Gardens Assisted Living complex of 81 homes being built on the estate.

A review of our achievements and performance

Burnside Centre promotes healthy options, well-being, and active lifestyles within all sessions. We have achieved Forest School Accreditation this year and maintained other accreditations of which we are proud. We support families most in need by offering low-cost, high-quality childcare in an Ofsted graded 'Outstanding' provision and complimentary free provision via sensory play sessions. Planning and implementation work took place this year to launch our 'Invest in Play' parent courses later in 2023 with significant investment by Burnside into this venture, alongside Forest School Level 3 training for Pre-School staff being booked. We and our partners deliver project work around local families and our community; celebrating diversity and championing the individual, to give people a sense of belonging, community focus and empowerment. Within our services we aim to inspire change by:

- Improving confidence, self-esteem, and self-worth
- Creating opportunities and improving prospects
- Recognising negative patterns of behaviour and supporting people to overcome them
- Increasing a sense of belonging to their community and cohesion among different groups
- Increasing social, recreational, digital, and educational engagement

OUR VALUES

- We are an organisation which welcomes all people and what they can achieve.
- We have a proven reputation for honesty and integrity in all our relationships.
- We are committed to Langley - especially to all those who might need help and support.
- We want the work of Burnside Centre to make a positive difference in the local community.

OUR ETHOS

All our values are underpinned by our Christian ethos.

BURNSIDE CENTRE

OUR STRATEGIC AIMS

- We plan to maintain the high quality of services we deliver in the local community with a focus participation, progression, and inspiration.
- We will work together with other organisations for the benefit of the community.
- We will continue to grow as an organisation with increasing financial independence.

OUR OBJECTIVES TO 31ST MARCH 2023

Maintain and increase the services the Burnside Centre delivers in the local community with a focus on the well-being of local people:

1. Develop and promote activities and groups which encourage physical, mental, and environmental well-being to the community.
2. Maintain high quality governance and develop our strategic structures which is supported by the National Lottery Community Fund, to provide professional consultant support.
3. Maintain our commitment to work towards providing the Living Wage as a minimum to all staff and encourage our partners to do so.
4. Identify the needs of local people through outreach and consultation.
5. Make clear what services we have to offer at the Burnside Centre through our branding, publicity, networking, and social media.

Working collaboratively:

1. Establish relationships with other providers in the neighbourhood and take our services to them.
2. Maintain and promote initiatives which involve and increase joint working with other bodies.
This objective will be focused on Rochdale Community Centre Consortium (RCCC) which has a regional objective of developing joint working, collaborative development and greater sustainability within a network of community centres in Rochdale.
3. Work collaboratively and strategically to engage with other funding opportunities to deliver services.
4. To recruit, develop and nurture volunteers to support the delivery of our services.

Growing as an organisation with increasing financial independence and sustainability:

1. Secure ongoing income sources for the future of the organisation.
2. Promote greater use of the Burnside Centre and offer quality provision and facilities that will encourage other people to use us.

Financial review

Burnside Centre has well established and consistent income streams from room hire and fees however, more income streams need to be developed and most importantly, sustained. The £295k investment from the National Lottery has enabled the organisation to have a firm foundation on which to grow and develop financial independence and viability within the 5-year timeframe 2020-2024. The further investment of £29k which was secured within this financial year, but to be allocated within the 2023-2025 two-year period offers further stability and growth opportunities.

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.

BURNSIDE CENTRE

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £132,647 of which £128,759 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 6 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, fees and room hire income. 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 via a Risk Register, of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for future periods

1. Burnside Manager Kerry Edwards will build upon the successful Stage 1. Reaching Communities National Lottery application process. Stage 2. of the application process will be carried out within the next 6-months (within the 23/24 finance year). This collaborative partnership work involves 8 Rochdale based community centres and Burnside Centre is the lead organisation.
2. Local demographic changes, including the high volume of new builds within the Middleton area will be supported by community cohesion activities, advice sessions and project work to reflect and meet the needs of local people. Middleton has a significant emerging community native to Hong Kong, China.
3. Burnside Centre to continue to be a centre of excellence by providing quality, meaningful community provision. This will be done by enhanced opportunities, joint working, and organisational development. The board and Manager have agreed to undertake the Investors in People accreditation as it compliments where the development areas are currently.

Structure, governance and management

Burnside Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 21st February 2011. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th January 2012.

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 12 months.

Trustee induction and training

Most trustees are already familiar with the work of the charity because of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training in relevant policies and procedures as and when necessary.

BURNSIDE CENTRE

Organisation

The board of trustees administers the charity. The board normally meets every 8 weeks. The Manager, alongside senior staff are appointed by the trustees to manage the day-to-day operations of the charity.

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: Burnside Centre

Charity Number: 1145309

Company Registration Number: 7536820

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

Rev. Philip Miller	Chair of Trustees	(resigned June 2022)
Dr Jacqueline Broxton		
Mr Philip Hamnett	Treasurer	
Mrs Rachel Judge		
Rev Susan Morgan		(resigned October 2021)
Mrs Hilary Savage	Chair of Trustees	(appointed Chair of Trustees July 2022)
Mrs Sharon Thomas		
Mrs Karen Tyner		(resigned May 2023)
Mrs Jacqueline Mansey		
Mr Andrew Watson		

Manager

Miss Kerry A. Edwards

Registered Office

36 Burnside Crescent
Langley
Middleton
Manchester
M24 5NN

BURNSIDE CENTRE**Independent Examiners**

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Solicitors

The Registry
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BL9 0ND

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Burnside 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 on 25th September 2023


----- Hilary Savage Chair

Independent examiner's report to the trustees of BURNSIDE CENTRE

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 8 to 20.

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: 25th September 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023
(Including Income and Expenditure Account)

	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)	5	-	5	6,150
Charitable Activities	(4)	65,677	175,129	240,806	192,672
Other Trading Activities	(5)	-	-	-	144
Bank Interest		36	-	36	40
Other		-	-	-	-
Total		65,718	175,129	240,847	199,006
Expenditure on:					
Raising Funds	(6)	540	-	540	780
Charitable Activities	(6)	41,276	173,577	214,853	207,168
Total		41,816	173,577	215,393	207,948
Net income/(expenditure)		23,902	1,552	25,454	(8,942)
Transfers between funds	(17)	-	-	-	-
Net movement in funds		23,902	1,552	25,454	(8,942)
Reconciliation of funds					
Total funds brought forward	(17)	130,060	2,787	132,847	141,789
Total funds carried forward	(17)	153,962	4,339	158,301	132,847

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 11 to 20 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

Company registration number 07536820

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	12,074	6,241
Total fixed assets		<u>12,074</u>	<u>6,241</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	10,115	6,239
Cash at Bank & in Hand		156,990	139,758
Total current assets		<u>167,105</u>	<u>145,997</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	20,878	19,391
Net current assets or liabilities		<u>146,227</u>	<u>126,606</u>
Total assets less current liabilities		158,301	132,847
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>158,301</u></u>	<u><u>132,847</u></u>
The funds of the charity:			
Restricted income funds	(17)	4,339	2,787
Unrestricted income funds	(17)	153,962	130,060
Total charity funds		<u><u>158,301</u></u>	<u><u>132,847</u></u>

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

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.

Approved by the trustees on 25th September 2023.



Hilary Savage Chair

The notes on pages 11 to 20 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	25,454	(8,942)
Add back depreciation	5,451	6,098
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(3,876)	2,505
Increase/(decrease) in creditors	1,487	(4,150)
Net cash used in operating activities	28,516	(4,489)
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(11,284)	(2,055)
Net cash provided by investing activities	(11,284)	(2,055)
Increase/(decrease) in cash and cash equivalents during the year	17,232	(6,544)
Cash and cash equivalents brought forward	139,758	146,302
Cash and cash equivalents carried forward	156,990	139,758

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 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

(b) Funds structure

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

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

Further details of each fund are disclosed in note 17.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

The costs of raising funds consists of advertising, website costs, registration fees and room rental.

(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
Office Equipment	20% on cost
Building Refurbishment	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 trustees implemented an auto enrolment pension scheme from May 2017. 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 (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

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 and Gift Aid	5	-	5	6,150
	<u>5</u>	<u>-</u>	<u>5</u>	<u>6,150</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Donations and Gift Aid	6,150	-	6,150
	<u>6,150</u>	<u>-</u>	<u>6,150</u>

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 £
Room Rental & Catering	31,139	-	31,139	20,778
Parental Fees	21,688	-	21,688	14,652
Unrestricted grants:				
RMBC	12,000	-	12,000	12,000
Action Together Warm Spaces	500	-	500	-
Hopwood Hall	350	-	350	-
Restricted grants:				
Action Together Rochdale CCC	-	5,000	5,000	-
Action Together RRRF	-	4,960	4,960	-
Big Lottery Fund	-	59,000	59,000	59,000
Forever Manchester Christmas	-	100	100	-
Forever Manchester Platinum Jubilee	-	100	100	-
Forever Manchester	-	-	-	100
GMCVO	-	-	-	2,144
Lancashire Wildlife Trust	-	4,250	4,250	-
RMBC Early Years	-	78,924	78,924	76,262
RMBC Early Years EYPP	-	2,088	2,088	-
RMBC DAF Funding	-	-	-	615
RMBC Early Years Inclusion Fund	-	-	-	1,560
RMBC EHCP	-	1,027	1,027	-
RMBC Early Years Inclusive Practice	-	2,330	2,330	-
RMBC EYPP	-	-	-	1,884
RMBC - NHS While You Wait	-	7,000	7,000	-
SLG Charitable Trust	-	-	-	300
Tesco Charitable Trust	-	-	-	1,000
Thomson Reuters	-	750	750	1,000
Warburtons	-	-	-	397
Asda Foundation	-	9,600	9,600	980
	65,677	175,129	240,806	192,672

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Room Rental	20,778	-	20,778
Parental Fees	14,652	-	14,652
Unrestricted grants:			
RMBC	12,000	-	12,000
Restricted grants:			
Big Lottery Fund	-	59,000	59,000
Forever Manchester	-	100	100
GMCVO	-	2,144	2,144
RMBC Early Years	-	76,262	76,262
RMBC DAF Funding	-	615	615
RMBC Early Years Inclusion Fund	-	1,560	1,560
RMBC EYPP	-	1,884	1,884
SLG Charitable Trust	-	300	300
Tesco Charitable Trust	-	1,000	1,000
Thomson Reuters	-	1,000	1,000
Warburtons	-	397	397
Asda	-	980	980
	47,430	145,242	192,672

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 £
Catering	-	-	-	144
	-	-	-	144

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Catering	144	-	144
	144	-	144

6. Expenditure

	Activities £	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Expenditure on raising funds:			
Room Rental		250	555
Advertising and marketing		255	90
Registration fees		35	135
		540	780
Expenditure on charitable activities:			
Employment Costs	142,670	142,670	138,972
Training	4,254	4,254	3,295
Supply Worker	50	50	-
Resource Materials	9,634	9,634	13,881
Caretaking and Gardening Activities	330	330	300
	4,400	4,400	2,012
Travel Expenses	1,736	1,736	887
Uniforms	812	812	-
DBS Fees	504	504	114
Administration Costs	800	800	-
Repairs and Maintenance	8,628	8,628	11,335
Refreshments	2,506	2,506	2,404
Heat, Light & Water	8,041	8,041	3,990
Subscriptions	3,192	3,192	2,888
Donations Paid	1,367	1,367	1,345
Cleaning	1,425	1,425	1,249
Telephone & Internet	2,192	2,192	2,200
Rent and Rates	10,006	10,006	10,233
Bank Charges	532	532	520
Insurance	4,039	4,039	3,481
Governance Costs	1,617	1,617	1,739
Post, Printing & Stationery	667	667	225
Depreciation	5,451	5,451	6,098
	214,853	214,853	207,168
Total Expenditure	215,393	215,393	207,948
Unrestricted funds		41,816	46,744
Restricted funds		173,577	161,204
		215,393	207,948

7. Analysis of expenditure on charitable activities

	Playgroup Activities £	Community Centre Activities	Total 2023 £
Room Rental	-	250	250
Advertising and marketing	-	255	255
Registration fees	35	-	35
Employment Costs	74,461	68,209	142,670
Training	2,192	2,062	4,254
Supply Worker	-	50	50
Resource Materials	3,956	5,678	9,634
Caretaking and Gardening	330	-	330
Activities	736	3,664	4,400
Travel Expenses	212	1,524	1,736
Uniforms	812	-	812
DBS Fees	-	504	504
Administration Costs	800	-	800
Repairs and Maintenance	2,597	6,031	8,628
Refreshments	949	1,557	2,506
Heat, Light & Water	313	7,728	8,041
Subscriptions	299	2,893	3,192
Donations Paid	397	970	1,367
Cleaning	-	1,425	1,425
Telephone & Internet	-	2,192	2,192
Rent and Rates	9,200	806	10,006
Bank Charges	225	307	532
Insurance	-	4,039	4,039
Governance Costs	-	1,617	1,617
Post, Printing & Stationery	-	667	667
Depreciation	2,075	3,376	5,451
	<u>99,589</u>	<u>115,804</u>	<u>215,393</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 2023	Basis of apportionment
Accountancy Fees	-	942	942	type of expense
Payroll Bureau Charges	675	-	675	type of expense
	<u>675</u>	<u>942</u>	<u>1,617</u>	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	918	918	type of expense
Professional Fees	159	-	159	type of expense
Payroll Bureau Charges	662	-	662	type of expense
	<u>821</u>	<u>918</u>	<u>1,739</u>	

9. Analysis of staff costs

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Wages and Salaries	135,328	131,813
Redundancy	-	-
Social Security Costs	3,733	3,652
Pension Costs	3,609	3,507
	<u>142,670</u>	<u>138,972</u>
Charitable activities	142,670	138,972
Support costs	-	-
	<u>142,670</u>	<u>138,972</u>

The average number of employees during the year was 9 (previous year: 9).

The charity considers its key management personnel comprises the trustees and senior managers. The total employment benefits, including employer pension contributions of the key management personnel were £28,483 (previous year: £26,926). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Independent examination fees	942	918
	<u>942</u>	<u>918</u>

11. Tangible Fixed Assets

	Building Refurbishments £	Fixtures and Fittings £	Computer Equipment £	Office Equipment £	Total £
Cost					
At 1 April 2022	65,316	34,623	18,409	13,529	131,877
Additions	9,866	819	599	-	11,284
At 31 March 2023	<u>75,182</u>	<u>35,442</u>	<u>19,008</u>	<u>13,529</u>	<u>143,161</u>
Depreciation					
At 1 April 2022	62,102	33,944	16,637	12,953	125,636
Charge for Year	3,580	391	1,288	192	5,451
At 31 March 2023	<u>65,682</u>	<u>34,335</u>	<u>17,925</u>	<u>13,145</u>	<u>131,087</u>
NET BOOK VALUE					
At 31 March 2023	<u>9,500</u>	<u>1,107</u>	<u>1,083</u>	<u>384</u>	<u>12,074</u>
At 31 March 2022	<u>3,214</u>	<u>679</u>	<u>1,772</u>	<u>576</u>	<u>6,241</u>

12. Stocks

The organisation does not hold stocks of any items.

13. Analysis of debtors

	2023	2022
	£	£
Debtors	5,032	1,608
Prepayments	5,083	4,631
	<u>10,115</u>	<u>6,239</u>

Debtors and prepayments related to unrestricted funds £9,721 and restricted funds £394 (2022: £6,239/£nil).

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	1,291	888
Short-term compensated absences (holiday pay)	2,587	2,017
Other creditors and accruals	1,645	1,456
Deferred income	15,355	15,030
	<u>20,878</u>	<u>19,391</u>

15. Deferred income

Deferred income comprises grants received in advance for the next financial year

Balance as at 1 April 2022	15,030
Amount released to income earned from charitable activities	(15,030)
Amount deferred in year	15,355
Balance at 31 March 2023	<u>15,355</u>

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

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

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	108,745	65,718	(41,816)	-	132,647
Designated Fund	21,315	-	-	-	21,315
	<u>130,060</u>	<u>65,718</u>	<u>(41,816)</u>	<u>-</u>	<u>153,962</u>

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	101,791	53,764	(46,744)	(66)	108,745
Designated Fund	21,315	-	-	-	21,315
	<u>123,106</u>	<u>53,764</u>	<u>(46,744)</u>	<u>(66)</u>	<u>130,060</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
To ensure statutory costs can be met

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
RMBC Early Years	2,244	78,924	(93,610)	-	(12,442)
RMBC DAF Funding	615	-	-	-	615
RMBC EHCP	-	1,027	(1,027)	-	-
RMBC Early Years Inclusive Practice	-	2,330	(2,330)	-	-
RMBC EYPP	829	2,088	(1,576)	-	1,341
RMBC - NHS While You Wait	-	7,000	(6,895)	-	105
Tesco Charitable Trust	262	-	(262)	-	-
Thomson Reuters	-	750	(750)	-	-
Asda Foundation	-	9,600	(1,997)	-	7,603
Action Together	1,000	-	-	-	1,000
Action Together Rochdale CCC	-	5,000	(1,050)	-	3,950
Action Together RRRF	-	4,960	(709)	-	4,251
Forever Manchester Christmas	-	100	(100)	-	-
Forever Manchester Platinum Jubilee	-	100	(100)	-	-
Lancashire Wildlife Trust	-	4,250	-	-	4,250
Big Life Group	846	-	-	-	846
Big Lottery Fund	(3,782)	59,000	(63,171)	-	(7,953)
GMCVO	481	-	-	-	481
Hopwood Hall College	292	-	-	-	292
	<u>2,787</u>	<u>175,129</u>	<u>(173,577)</u>	<u>-</u>	<u>4,339</u>

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
RMBC Early Years	10,913	76,262	(84,931)	-	2,244
RMBC DAF Funding	-	615	-	-	615
RMBC Early Years Inclusion Fund	-	1,560	(1,560)	-	-
RMBC EYPP	868	1,884	(1,923)	-	829
SLG Charitable Trust	-	300	(300)	-	-
Tesco Charitable Trust	-	1,000	(738)	-	262
Thomson Reuters	-	1,000	(1,000)	-	-
Warburtons	-	397	(397)	-	-
Asda	-	980	(980)	-	-
Forever Manchester	-	100	(100)	-	-
Action Together	1,000	-	-	-	1,000
Big Life Group	846	-	-	-	846
Big Lottery Fund	4,264	59,000	(67,046)	-	(3,782)
GMCVO	500	2,144	(2,229)	66	481
Hopwood Hall College	292	-	-	-	292
	18,683	145,242	(161,204)	66	2,787

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
RMBC Early Years	To pay for educational and activity costs
RMBC DAF Funding	To pay for educational and activity costs
RMBC DAF Funding	Disability Support Fund
RMBC EHCP	For Educational Health Care Plan Support
RMBC Early Years Inclusive Practice	For SENCO/Pathway Support Funding
RMBC EYPP	Pupil premium fund
RMBC - NHS While You Wait	For Community support activities for the elderly waiting for NHS treatment
Tesco Charitable Trust	For community based family support
Thomson Reuters	For resources and activity based funding
Asda Foundation	Community Outreach Food Project
Action Together	For strategic development of consortium
Action Together Rochdale CCC	For Volunteer Week activities and booklet
Action Together RRRF	For Burnside's community choir project
Forever Manchester Christmas	For Breakfast with Santa event
Forever Manchester Platinum Jubilee	For Community Afternoon Tea celebrations
Lancashire Wildlife Trust	For "Deep Roots" community green space project resources and equipment
Big Life Group	Social Engagement Fund for various projects
Big Lottery Fund	For core funding for staff costs and development
GMCVO	For Adult Wellbeing Group Project
Hopwood Hall College	For weekly community based I.T. counselling and well-being support

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	3,888	-	8,186	12,074
Cash at bank and in hand	125,165	21,315	10,510	156,990
Other net current assets/(liabilities)	3,594	-	(14,357)	(10,763)
Creditors of more than one year	-	-	-	-
Total	132,647	21,315	4,339	158,301

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	2,578	-	3,663	6,241
Cash at bank and in hand	104,569	21,315	13,874	139,758
Other net current assets/(liabilities)	1,598	-	(14,750)	(13,152)
Creditors of more than one year	-	-	-	-
Total	108,745	21,315	2,787	132,847

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.