

BENCHILL COMMUNITY CENTRE

Report of the trustees for the year ended 31st March 2017

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2017. 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 2015).

Objectives and activities

The purpose of the charity is to promote the benefit of the residents of the Northenden ward and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by bringing together residents and the local authorities, voluntary and other organisations to improve education, relieve poverty and sickness, to provide facilities for social welfare, leisure time and recreational interests with the aim of improving conditions of life for the residents; to support local, voluntary organisations through initial set-up and formation of their groups and to assist in the development of education/learning programmes aimed at encouraging local residents to embark upon the first step of the ladder when returning to education.

The main activities are:

The Centre has become a catalyst for a broad variety of community-led and focused activities. These include: sports, computer courses, training and educational opportunities, unemployment advice and many voluntary led community activities. We have a range of activities specifically aimed at children and youth including an After School Club, Holiday Playschemes and a Parents and Tots Group. The Community Centre is accredited for European Computer Driving Licence (ECDL and EDCC) testing and is an E-Learn and UK Online Centre. Local people have access to a wide range of computer courses, from basic to advanced levels.

Some of the services and activities supported and provided with and for local people include:

- OFSTED registered Centre
- Services for people with learning disabilities
- Welfare rights advice
- Support groups for new migrants and asylum seekers
- ESOL classes for beginners
- Functional Skills
- Healthy living initiatives
- Youth Drama
- Youth Club
- Older people's drop-in facility
- Parenting courses
- Support for carers
- Sport development and training facilities

BENCHILL COMMUNITY CENTRE

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

Our organisation provides an open, user friendly, fully accessible and all-inclusive community, youth and sports facility providing a wide range of services and activities for all sectors and ages to address the needs as identified by the community. This includes: establishment of new initiatives and programmes to assist in social, financial and economic inclusion; accessing funding to support new initiatives and groups; networking sharing best practice, information and resources; developing the capacity of local people to take an active role in their community, influence decision makers; volunteer development and working in partnership with other community voluntary and statutory providers of community services and activities. The Centre is a key source of skill and personal development also providing a volunteer development programme with capacity building of individuals an integral element of the Centre's philosophy. Centre staff, people of all ages and backgrounds has strongly contributed to the regeneration of the area addressing financial inclusion, environmental sustainability, enterprise development, education, health, unemployment, community safety and community cohesion.

We link our activities and programmes with both regional and national priorities ensuring that local people have access to initiatives that will support their development and improving conditions of life. Enabling disadvantaged people to reach their full potential and have access to the relevant support mechanisms and agencies.

The main achievements during the year were:

1787 people have accessed IT drop in sessions. These include: the unemployed, those looking for employment opportunities; apprentices; people attending courses to improve their employment situation; mental health in-patients attaining qualifications as part of their rehabilitation; home schooled children; mothers who will be returning to work once their children are in school full-time improving their employability prospects and parents wanting to become more confident with computers and functional skills to help their children with homework. Retired people who want to keep up to date with modern technology, individuals who do not have access to the internet/scanner/printer at home. Older people especially those who need help with their tablet/laptop and those with learning difficulties. We have delivered 3 ESOL courses with 44 learners, some of whom are from difficult backgrounds and therefore needed confidence building and emotional support in addition to learning English language skills. 4 family activity open events have been delivered including an annual family open day organised by staff and volunteers and a Christmas lunch for users and volunteers of the Centre. 1024 people have taken part in regular sporting activities including Zumba, Morris Dancing, Community Sports and football. 416 people have accessed health initiatives including Sensory Room, Art, Dementia Café, Older Peoples Group, confidence building initiatives and Parents and Tots. We have delivered structured out of school activities throughout the year for children and young people aged 6 to 17 years.

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.

Financial review

We were successful in receiving grants to deliver:

- Children's activities including a summer Playscheme
- A Community Fun Day event – information sharing, volunteer recruitment, partnership working, bringing people together increasing cohesion

BENCHILL COMMUNITY CENTRE

- Community Association – grant to support local community

Investment powers and policy

Most of the Charity's funds are to be spent in the short term so the opportunities for longer term investment are limited. The Charity aims to maintain an adequate level of reserves to ensure it can continue to provide the services of the Benchill Community Centre.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2017 was £312,280 of which £310,463 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 Management Executive Committee of the Association has conducted a review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. Internal control risks are minimised by the implementation of authorisation procedures for all transactions and projects. Procedures are in place to ensure compliance with health and safety requirements of staff, volunteers and visitors to the Centre.

Plans for Future Periods

We will continue to develop our partnership working with local stakeholders and groups, including the Wythenshawe Community Housing Groups Community Investment and Regeneration Team. We will ensure that our programmes and initiatives are connected to the wider priorities for the local area, Manchester and the region. We will continue to work closely with the Welfare Reform Team to tackle poverty and skills development for those most at risk. Using referral processing to the agencies and services we are already connected to ensuring that beneficiaries and service users are given the best opportunities.

Developing relationships with networks to get additional support where required to ensure that the work being delivered is up to date and appropriate for the needs of the community. Developing the groups in the community to enable them to be part of the wider delivery and addressing the needs of the community. Enabling other organisations to connect into our initiatives and partnerships to work together to meet joint aims and objectives to improve the offer to local people. Keeping those relationships live and current with organisations such as Saheli Women's Group and N-Gage for example to ensure that the local needs are met and initiatives are relevant to identified need.

We will also ensure that we continue to be part of the wider networking opportunities in the area such as the Wythenshawe Forum Trust Board, The Health Strategy Steering Group for Wythenshawe Community Housing Group and the Wythenshawe Youth Alliance. Sitting on these networking groups will ensure that the Centre is working in partnership and will encourage local agencies to work together on local priorities surrounding our neighbourhood and connect these into the Centre and its surrounding neighbourhoods.

BENCHILL COMMUNITY CENTRE

Structure, governance and management

The Charity is a registered Charity and is constituted under a trust deed dated May 2003.

Appointment of trustees

New trustees are appointed by existing trustees and serve for one year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of six Trustees, to a maximum of eight Trustees, with no more than eight Trustees due for re-appointment in any one year. At the monthly Trustee meetings, 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 senior managers.

Trustee induction and training

The Charity has a Management Committee currently made up of 6 members who meet monthly and are responsible for the strategic direction and policy of the Benchill Community Centre.

Existing Trustees invite any persons interested in joining the Charity to observe the Management Committee meetings and to spend time in understanding how the Community Centre operates as an organisation. Each new member of the Charity is given a full induction to the Centre's facilities. A copy of the Centre's policies and procedures manual is made available to the Trustees in addition to a copy of the Charity Commission leaflet: Responsibilities of Charity Trustees to all members.

The Trustees regularly review the number of organisations accessing the Centre to ensure that a wide variety of activities is provided.

Reference and administrative information

Charity Name: Benchill Community Centre

Charity Number: 1087821

Trustees

Brenda Gixti MBE	Chair of Trustees	
Sarah Woolley	Treasurer	
Fiona Green	Secretary	(resigned February 2017)
Meg Larvin	Resident Nominee	
David O'Hara	Resident Nominee	

Senior Managers

Patricia Shears

Principal Office

Benchill Road,
Benchill,
Manchester
M22 8EJ

Community Accountancy Service Limited

Pilgrim Drive

Manchester

M11 3TQ

Nat West Bank plc

Northenden,

Manchester

M22 4NE

Eversheds

70 Great Bridgewater Street,

Manchester

M1 5ES

Dianne Sakalas Manchester City Council Representative

Dianne Sakalas

BENCHILL COMMUNITY CENTRE**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 14th September 2017 and signed on their behalf by:

Brenda Gixti MBE
CHAIR of TRUSTEES



BENCHILL COMMUNITY CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

Registered Charity No. 1087821

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
BENCHILL COMMUNITY CENTRE
REGISTERED CHARITY NO. 1087821**

I report on the accounts of the charity, for the Year Ended 31st March 2017, which are set out on pages 8 to 17.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, other than listed below, no matter has come to my attention :
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *A. U. King*

AM King FCCA
Date: 14th September 2017

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2017

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2017	Total Funds Year Ended 31 March 2016
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	1,607	-	1,607	156
Charitable Activities	(4)	2,097	206,951	209,048	290,782
Other Trading Activities	(5)	93,833	16,952	110,785	102,400
Total		97,537	223,903	321,440	393,338
Expenditure on:					
Raising Funds	(6)	(2,700)	8,573	5,873	12,806
Charitable Activities	(6)	55,564	205,946	261,510	301,416
Total		52,864	214,519	267,383	314,222
Net income/(expenditure)					
		44,673	9,384	54,057	79,116
Transfers between funds	(15)	(6,937)	6,937	-	-
Net movement in funds		37,736	16,321	54,057	79,116
Reconciliation of funds					
Total funds brought forward	(15)	288,782	48,693	337,475	258,359
Total funds carried forward	(15)	326,518	65,014	391,532	337,475

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 11 to 17 form part of these accounts.

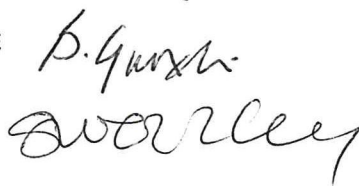
BALANCE SHEET AS AT 31 MARCH 2017

	Notes	2017 £	2016 £
Fixed assets:			
Tangible assets	(11)	2,202	5,733
Total fixed assets		<u>2,202</u>	<u>5,733</u>
Current assets:			
Debtors	(12)	26,703	19,925
Cash at Bank & in Hand		407,597	336,165
Total current assets		<u>434,300</u>	<u>356,090</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	44,970	24,348
Net current assets or liabilities		<u>389,330</u>	<u>331,742</u>
Total assets less current liabilities		391,532	337,475
Total net assets or liabilities		<u><u>391,532</u></u>	<u><u>337,475</u></u>
The funds of the charity:			
Restricted income funds	(15)	65,014	48,693
Unrestricted income funds	(15)	326,518	288,782
Total charity funds		<u><u>391,532</u></u>	<u><u>337,475</u></u>

Approved on behalf of the Trustees Management Committee

Brenda Gixti MBE

Sarah Woolley



Date: 14th September 2017

The notes on pages 11 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2017

	Year Ended 31 March 2017 £	Year Ended 31 March 2016 £
Net cash used in operating activities	71,432	59,729
Cash flows from investment activities:		
Purchase of fixed assets	-	(3,255)
Net cash provided by investing activities	-	(3,255)
Increase/(decrease) in cash and cash equivalents during the year	71,432	56,474
Cash and cash equivalents brought forward	336,165	279,691
Cash and cash equivalents carried forward	407,597	336,165

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 17 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 minibus expenses and event costs.

(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:

Computer Equipment	33.33% on cost
Fixtures and Fittings	20% on cost
Motor Vehicles	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 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.

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 (2016: £nil). Expenses paid to the trustees in the year totalled £816 (2016: £816). These expenses were made up of ?? trustees reimbursed for their travel expenses and MIDAS training.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2017 £	Restricted Year Ended 31 March 2017 £	Total Funds Year Ended 31 March 2017 £	Total Funds Year Ended 31 March 2016 £
Donations	1,607	-	1,607	156
	1,607	-	1,607	156

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2017 £	Restricted Year Ended 31 March 2017 £	Total Funds Year Ended 31 March 2017 £	Total Funds Year Ended 31 March 2016 £
ECDL Income	-	-	-	5,560
Registration Fees	2,097	-	2,097	-
WCHG Salaries	-	-	-	63,168
Restricted grants:				
Big Lottery Fund	-	123,220	123,220	119,632
Big Lottery Fund - Celebrate	-	8,786	8,786	-
Fun Day	-	-	-	1,786
WCHG Manchester Pride	-	1,450	1,450	-
Manchester Play Team	-	7,000	7,000	5,900
Manchester City Council Fun Day	-	1,275	1,275	-
ESF Funding	-	-	-	6,647
Manchester City Council VSPG	-	24,700	24,700	24,700
WCHG Community Support Fund	-	20,000	20,000	20,000
WCHG Grants	-	-	-	8,247
WCHG Community Learning IT Fund	-	20,520	20,520	20,520
WCHG Fun Day	-	-	-	2,500
Neighbourhood Investment Fund	-	-	-	11,130
Playscheme	-	-	-	992
	2,097	206,951	209,048	290,782

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2017 £	Restricted Year Ended 31 March 2017 £	Total Funds Year Ended 31 March 2017 £	Total Funds Year Ended 31 March 2016 £
Minibus	-	16,952	16,952	19,005
Fees	2,822	-	2,822	3,244
Facilities Rental	91,011	-	91,011	80,151
	<u>93,833</u>	<u>16,952</u>	<u>110,785</u>	<u>102,400</u>

6. Expenditure

	Community Centre Activities £	Year Ended 31 March 2017 £	Year Ended 31 March 2016 £
Expenditure on raising funds:			
Minibus Expenses	4,275	4,275	7,171
Event costs	1,598	1,598	5,635
	<u>5,873</u>	<u>5,873</u>	<u>12,806</u>
Expenditure on charitable activities:			
Employment Costs	170,091	170,091	206,298
Childcare	231	231	-
Training	1,420	1,420	668
Uniforms	28	28	-
Course and Tutor Fees	27,847	27,847	32,076
ECDL Administration Costs	1,710	1,710	4,174
Software	2,982	2,982	3,203
Staff Travel	125	125	147
Volunteer Expenses	1,757	1,757	1,245
Repairs and Maintenance	1,940	1,940	4,270
Bad Debts	405	405	(4,964)
Minor Equipment	3,343	3,343	3,088
Refreshments	2,708	2,708	3,406
Rates and Water	8,449	8,449	8,382
Subscriptions	429	429	255
Security	20,394	20,394	17,007
Cleaning	4,346	4,346	4,314
Telephone	4,485	4,485	4,322
Rent	480	480	234
Insurance	2,773	2,773	451
Governance	1,110	1,110	1,110
Post, Printing & Stationery	926	926	1,047
Depreciation	3,531	3,531	10,683
	<u>261,510</u>	<u>261,510</u>	<u>301,416</u>
	<u>267,383</u>	<u>267,383</u>	<u>314,222</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	-	1,110	1,110	type of expense
	-	1,110	1,110	

9. Analysis of staff costs

	Year Ended 31 March 2017 £	Year Ended 31 March 2016 £
Wages and Salaries	154,544	180,710
Redundancy	-	-
Social Security Costs	11,368	16,070
Pension Costs	4,179	9,518
	<u>170,091</u>	<u>206,298</u>

The average number of employees during the year was 14 (previous year: 12).

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 £55,904. (2016: £69,740). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2017 £	Year Ended 31 March 2016 £
Independent examination fees	1,110	1,110
	<u>1,110</u>	<u>1,110</u>

11. Tangible Fixed Assets

	Motor Vehicle	Furniture & Office Equipment	Computer Equipment	Total
Cost	£	£	£	£
At 1 April 2016	54,420	52,327	31,944	138,691
Additions	-	-	-	-
At 31 March 2017	54,420	52,327	31,944	138,691
Depreciation				
At 1 April 2016	54,420	48,021	30,517	132,958
Charge for Year	-	2,489	1,042	3,531
At 31 March 2017	54,420	50,510	31,559	136,489
NET BOOK VALUE				
At 31 March 2017	-	1,817	385	2,202
At 31 March 2016	-	4,306	1,427	5,733

12. Analysis of debtors

	2017	2016
	£	£
Debtors	19,090	15,590
Prepayments	7,613	4,335
	26,703	19,925

Debtors and prepayments related to restricted funds £3,840 (2016: £8,126) and unrestricted funds £22,863 (2016: £11,799).

13. Creditors: amounts falling due within one year

	2017	2016
	£	£
Creditors	21,771	1,812
Short-term compensated absences (holiday pay)	-	116
Other creditors and accruals	1,287	1,110
Deferred income	21,912	21,310
	44,970	24,348

14. Deferred income

Deferred income comprises grants received for periods beyond the year end

Balance as at 1 April 2015	21,310
Amount released to income earned from charitable activities	(21,310)
Amount deferred in year	21,912
Balance at 31 March 2016	21,912

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2016	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2017
	£	£	£	£	£
General Fund	288,782	97,537	(52,864)	(6,937)	326,518
	288,782	97,537	(52,864)	(6,937)	326,518

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 April 2016	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2017
	£	£	£	£	£
Big Lottery Fund	9,192	123,220	(120,654)	-	11,758
Big Lottery Fund - Celebrate	-	8,786	-	-	8,786
Jubilee Art Group	82	-	-	-	82
Greater Manchester Police	131	-	-	-	131
ESF Funding	655	-	(655)	-	-
Comic Relief	108	-	(108)	-	-
Neighbourhood Investment Fund	383	-	-	-	383
Manchester City Council VSPG	4,952	24,700	(24,766)	-	4,886
ECDL Income	1,196	-	(811)	-	385
WCHG Manchester Pride	-	1,450	(701)	-	749
Manchester City Council Fun Day	-	1,275	(1,274)	-	1
WCHG Grants	6,232	-	(6,232)	-	-
WCHG Community Learning IT Fund	(2,492)	20,520	(24,210)	6,182	-
WCHG Fun Day	3,284	-	(105)	-	3,179
Minibus	19,039	16,952	(7,774)	-	28,217
WCHG Community Support Fund	1,581	20,000	(20,110)	-	1,471
Manchester Play Team	4,350	7,000	(7,119)	755	4,986
	48,693	223,903	(214,519)	6,937	65,014

Name of restricted fund:

Big Lottery Fund

Big Lottery Fund - Celebrate

Jubilee Art Group

Greater Manchester Police

ESF Funding

Comic Relief

Neighbourhood Investment Fund

Manchester City Council VSPG

ECDL Income

WCHG Manchester Pride

Manchester City Council Fun Day

WCHG Grants

WCHG Community Learning IT Fund

WCHG Fun Day

Minibus

WCHG Community Support Fund

Manchester Play Team

Description, nature and purpose of the fund

for extended hours project

for Christmas event Community cohesion

for Jubilee Art Project

for Older People's Christmas Party/Toddler Group Trip and equipment

for community learning

for future depreciation

for children's activities/community cohesion

for community development

for community learning

for holding accounts for Community cohesion

for community cohesion

for future depreciation

for community learning

for community cohesion

for community activities

for community development

for children's activities

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	1,817	-	385	2,202
Cash at bank and in hand	325,575	-	82,022	407,597
Other net current assets/(liabilities)	(874)	-	(17,393)	(18,267)
Total	326,518	-	65,014	391,532

17. Financial Instruments

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

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

	Year Ended 31 March 2017	Year Ended 31 March 2016
	£	£
Net movement in funds	54,057	79,116
Add back depreciation	3,531	10,683
Decrease/(increase) in debtors	(6,778)	2,993
Increase/(decrease) in creditors	20,622	(33,063)
Net cash used in operating activities	71,432	59,729

Traditional Income and Expenditure Account

	Year Ended 31 March 2017 £	Year Ended 31 March 2016 £
Income		
Donations	1,607	156
ECDL Income	-	5,560
Registration Fees	2,097	-
WCHG Salaries	-	63,168
Restricted grants:		
Big Lottery Fund	123,220	119,632
Big Lottery Fund - Celebrate	8,786	-
Fun Day	-	1,786
WCHG Manchester Pride	1,450	-
Manchester Play Team	7,000	5,900
Manchester City Council Fun Day	1,275	-
ESF Funding	-	6,647
Manchester City Council VSPG	24,700	24,700
WCHG Community Support Fund	20,000	20,000
WCHG Grants	-	8,247
WCHG Community Learning IT Fund	20,520	20,520
WCHG Fun Day	-	2,500
Neighbourhood Investment Fund	-	11,130
Playscheme	-	992
Minibus	16,952	19,005
Fees	2,822	3,244
Facilities Rental	91,011	80,151
Total Income	321,440	393,338
Expenditure		
Minibus Expenses	4,275	7,171
Event costs	1,598	5,635
Employment Costs	170,091	206,298
Childcare	231	-
Training	1,420	668
Uniforms	28	-
Course and Tutor Fees	27,847	32,076
ECDL Administration Costs	1,710	4,174
Software	2,982	3,203
Staff Travel	125	147
Volunteer Expenses	1,757	1,245
Repairs and Maintenance	1,940	4,270
Bad Debts	405	(4,964)
Minor Equipment	3,343	3,088
Refreshments	2,708	3,406
Rates and Water	8,449	8,382
Subscriptions	429	255
Security	20,394	17,007
Cleaning	4,346	4,314
Telephone	4,485	4,322
Rent	480	234
Insurance	2,773	451
Governance	1,110	1,110
Post, Printing & Stationery	926	1,047
Depreciation	3,531	10,683
Total Expenditure	267,383	314,222
Surplus/(deficit for year)	54,057	79,116