

BENCHILL COMMUNITY CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

Registered Charity No. 1087821

BENCHILL COMMUNITY CENTRE

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BENCHILL COMMUNITY CENTRE**Report of the trustees for the year ended 31st March 2018**

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2018. 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 by BSC for European Computer Driving Licence testing and NOCN for Functional Skills. 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
- ESOL classes for beginners
- Functional Skills
- IT courses and drop in sessions
- Digital Inclusion
- Healthy living initiatives
- 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:

1772 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. Two family activity open events have been delivered including an annual family open day organised by staff and volunteers and a two day Christmas event for local families, users and volunteers of the Centre. 3791 people have taken part in regular sporting activities including Zumba, Morris Dancing, Community Sports and football. 65 people have accessed health initiatives including Sensory Room, Art, 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 Easter and Summer Playscheme
- A two day Christmas Extravaganza - bringing people together and increasing cohesion
- Community Association – grant to support local community

BENCHILL COMMUNITY CENTRE

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 2018 was £367,984 of which £367,308 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 Connect Support 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
Meg Larvin	Resident Nominee
David O'Hara	Resident Nominee

Senior Managers

Patricia Shears

Principal Office

Benchill Road,
Benchill,
Manchester
M22 8EJ

BENCHILL COMMUNITY CENTRE**Independent Examiners**

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

Bankers

Nat West Bank plc
2 Church Road,
Northenden,
Manchester
M22 4NE

Solicitors

Eversheds
Eversheds House,
70 Great Bridgewater Street,
Manchester
M1 5ES

Professional Advisor

Stephanie Dick Manchester City Council Representative

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 5th November 2018 and signed on their behalf by:

Brenda Gixti MBE
CHAIR of TRUSTEES



**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 2018, 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.M. King*

AM King FCCA
Date: 5th November 2018

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2018

		Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2018 £	Total Funds Year Ended 31 March 2017 £
Income from:					
Donations and legacies	(3)	2,293	-	2,293	1,607
Charitable Activities	(4)	420	203,962	204,382	209,048
Other Trading Activities	(5)	87,967	13,582	101,549	110,785
Total		90,680	217,544	308,224	321,440
Expenditure on:					
Raising Funds	(6)	168	22,138	22,306	5,873
Charitable Activities	(6)	45,433	203,122	248,555	261,510
Total		45,601	225,260	270,861	267,383
Net income/(expenditure)		45,079	(7,716)	37,363	54,057
Transfers between funds	(15)	(3,613)	3,613	-	-
Net movement in funds		41,466	(4,103)	37,363	54,057
Reconciliation of funds					
Total funds brought forward	(15)	326,518	65,014	391,532	337,475
Total funds carried forward	(15)	367,984	60,911	428,895	391,532

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 2018

	Notes	2018 £	2017 £
Fixed assets:			
Tangible assets	(11)	1,356	2,202
Total fixed assets		1,356	2,202
Current assets:			
Debtors	(12)	26,046	26,703
Cash at Bank & in Hand		430,000	407,597
Total current assets		456,046	434,300
Liabilities:			
Creditors: Amounts falling due within one year	(13)	28,507	44,970
Net current assets or liabilities		427,539	389,330
Total assets less current liabilities		428,895	391,532
Total net assets or liabilities		428,895	391,532
The funds of the charity:			
Restricted income funds	(15)	60,911	65,014
Unrestricted income funds	(15)	367,984	326,518
Total charity funds		428,895	391,532

Approved on behalf of the Trustees Management Committee

Brenda Gixti MBE



Sarah Woolley



Date: 5th November 2018

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

Statement of Cash Flows for the year ending 31 March 2018

	Year Ended 31 March 2018 £	Year Ended 31 March 2017 £
Net cash used in operating activities	22,923	71,432
Cash flows from investment activities:		
Purchase of fixed assets	(520)	-
Net cash provided by investing activities	<u>(520)</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents during the year	22,403	71,432
Cash and cash equivalents brought forward	407,597	336,165
Cash and cash equivalents carried forward	<u>430,000</u>	<u>407,597</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 14 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 (2017: £nil). Expenses paid to the trustees in the year totalled £???? (2017: £nil). These expense were made up of ?? trustees reimbursed for their travel expenses and MIDAS training.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2018 £	Restricted Year Ended 31 March 2018 £	Total Funds Year Ended 31 March 2018 £	Total Funds Year Ended 31 March 2017 £
Donations	2,293	-	2,293	1,607
	<u>2,293</u>	<u>-</u>	<u>2,293</u>	<u>1,607</u>

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2018 £	Restricted Year Ended 31 March 2018 £	Total Funds Year Ended 31 March 2018 £	Total Funds Year Ended 31 March 2017 £
ECDL Income	-	2,050	2,050	-
Registration Fees	-	-	-	2,097
Restricted grants:				
Big Lottery Fund	-	126,917	126,917	123,220
Big Lottery Fund - Celebrate	-	-	-	8,786
WCHG Manchester Pride	-	720	720	1,450
Manchester Play Team	-	7,108	7,108	7,000
Manchester City Council Fun Day	-	-	-	1,275
Manchester City Council VSPG	-	24,700	24,700	24,700
WCHG Community Support Fund	-	21,947	21,947	20,000
WCHG Grants	420	-	420	-
WCHG Community Learning IT Fund	-	20,520	20,520	20,520
	<u>420</u>	<u>203,962</u>	<u>204,382</u>	<u>209,048</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2018 £	Restricted Year Ended 31 March 2018 £	Total Funds Year Ended 31 March 2018 £	Total Funds Year Ended 31 March 2017 £
Minibus	1,546	13,582	15,128	16,952
Fees	5,624	-	5,624	2,822
Facilities Rental	80,797	-	80,797	91,011
	<u>87,967</u>	<u>13,582</u>	<u>101,549</u>	<u>110,785</u>

6. Expenditure

	Community Centre Activities £	Year Ended 31 March 2018 £	Year Ended 31 March 2017 £
Expenditure on raising funds:			
Minibus Expenses	8,800	8,800	4,275
Event costs	13,506	13,506	1,598
	<u>22,306</u>	<u>22,306</u>	<u>5,873</u>

Expenditure on charitable activities:

Employment Costs	165,022	165,022	170,091
Childcare	-	-	231
Training	220	220	1,420
Uniforms	358	358	28
Course and Tutor Fees	26,388	26,388	27,847
ECDL Administration Costs	1,234	1,234	1,710
Software	2,259	2,259	2,982
Staff Travel	61	61	125
Volunteer Expenses	1,857	1,857	1,757
Repairs and Maintenance	2,042	2,042	1,940
Bad Debts	385	385	405
Minor Equipment	3,111	3,111	3,343
Refreshments	3,298	3,298	2,708
Rates and Water	8,143	8,143	8,449
Subscriptions	320	320	429
Security	19,958	19,958	20,394
Cleaning	4,860	4,860	4,346
Telephone	4,289	4,289	4,485
Rent	-	-	480
Insurance	1,669	1,669	2,773
Governance	1,080	1,080	1,110
Post, Printing & Stationery	635	635	926
Depreciation	1,366	1,366	3,531
	<u>248,555</u>	<u>248,555</u>	<u>261,510</u>
	<u>270,861</u>	<u>270,861</u>	<u>267,383</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	-	1,080	1,080	type of expense
	-	1,080	1,080	

9. Analysis of staff costs

	Year Ended 31 March 2018 £	Year Ended 31 March 2017 £
Wages and Salaries	150,467	154,544
Redundancy	-	-
Social Security Costs	10,569	11,368
Pension Costs	3,986	4,179
	<u>165,022</u>	<u>170,091</u>

The average number of employees during the year was 11 (previous year: 14).

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 £35,380 (2017: £55,904). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2018 £	Year Ended 31 March 2017 £
Independent examination fees	1,080	1,110
	<u>1,080</u>	<u>1,110</u>

11. Tangible Fixed Assets

	Motor Vehicle	Furniture & Office Equipment	Computer Equipment	Total
Cost	£	£	£	£
At 1 April 2017	54,420	52,327	31,944	138,691
Additions	-	520	-	520
At 31 March 2018	54,420	52,847	31,944	139,211
Depreciation				
At 1 April 2017	54,420	50,510	31,559	136,489
Charge for Year	-	981	385	1,366
At 31 March 2018	54,420	51,491	31,944	137,855
NET BOOK VALUE				
At 31 March 2018	-	1,356	-	1,356
At 31 March 2017	-	1,817	385	2,202

12. Analysis of debtors

	2018	2017
	£	£
Debtors	21,805	19,090
Prepayments	4,241	7,613
	<u>26,046</u>	<u>26,703</u>

Debtors and prepayments related to restricted funds £2,438 (2017: £3,840) and unrestricted funds £22,648 (2017: £22,863).

13. Creditors: amounts falling due within one year

	2018	2017
	£	£
Creditors	5,694	21,771
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,080	1,287
Deferred income	<u>21,733</u>	<u>21,912</u>
	<u>28,507</u>	<u>44,970</u>

14. Deferred income

Deferred income comprises grants received for periods beyond the year end

Balance as at 1 April 2017	21,912
Amount released to income earned from charitable activities	(21,912)
Amount deferred in year	<u>21,733</u>
Balance at 31 March 2018	<u>21,733</u>

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2017	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2018
	£	£	£	£	£
General Fund	326,518	90,680	(45,601)	(3,613)	367,984
	326,518	90,680	(45,601)	(3,613)	367,984

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 2017	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2018
	£	£	£	£	£
Big Lottery Fund	11,758	126,917	(132,653)	-	6,022
Big Lottery Fund - Celebrate	8,786	-	(8,370)	-	416
Jubilee Art Group	82	-	-	-	82
Greater Manchester Police	131	-	-	-	131
Neighbourhood Investment Fund	383	-	-	-	383
Manchester City Council VSPG	4,886	24,700	(21,248)	-	8,338
ECDL Income	385	2,050	(1,854)	-	581
WCHG Manchester Pride	749	720	(570)	-	899
Manchester City Council Fun Day	1	-	-	-	1
WCHG Community Learning IT Fund	-	20,520	(15,244)	-	5,276
WCHG Fun Day	3,179	-	(4,690)	1,657	146
Minibus	28,217	13,582	(10,784)	-	31,015
WCHG Community Support Fund	1,471	21,947	(21,141)	-	2,277
Manchester Play Team	4,986	7,108	(8,706)	1,956	5,344
	65,014	217,544	(225,260)	3,613	60,911

Name of restricted fund:

Big Lottery Fund

Big Lottery Fund - Celebrate

Jubilee Art Group

Greater Manchester Police

Neighbourhood Investment Fund

Manchester City Council VSPG

ECDL Income

WCHG Manchester Pride

Manchester City Council Fun Day

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 children's activities/community cohesion

for community development

for community learning

for holding accounts for Community cohesion

for community cohesion

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	676	-	680	1,356
Cash at bank and in hand	350,241	-	79,759	430,000
Other net current assets/(liabilities)	17,067	-	(19,528)	(2,461)
Total	367,984	-	60,911	428,895

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 2018 £	Year Ended 31 March 2017 £
Net movement in funds	37,363	54,057
Add back depreciation	1,366	3,531
Decrease/(increase) in debtors	657	(6,778)
Increase/(decrease) in creditors	(16,463)	20,622
Net cash used in operating activities	22,923	71,432

Traditional Income and Expenditure Account

	Year Ended 31 March 2018 £	Year Ended 31 March 2017 £
Income		
Donations	2,293	1,607
ECDL Income	2,050	-
Registration Fees	-	2,097
Restricted grants:		
Big Lottery Fund	126,917	123,220
Big Lottery Fund - Celebrate	-	8,786
WCHG Manchester Pride	720	1,450
Manchester Play Team	7,108	7,000
Manchester City Council Fun Day	-	1,275
Manchester City Council VSPG	24,700	24,700
WCHG Community Support Fund	21,947	20,000
WCHG Grants	420	-
WCHG Community Learning IT Fund	20,520	20,520
Minibus	15,128	16,952
Fees	5,624	2,822
Facilities Rental	80,797	91,011
Total Income	308,224	321,440
Expenditure		
Minibus Expenses	8,800	4,275
Event costs	13,506	1,598
Employment Costs	165,022	170,091
Childcare	-	231
Training	220	1,420
Uniforms	358	28
Course and Tutor Fees	26,388	27,847
ECDL Administration Costs	1,234	1,710
Software	2,259	2,982
Staff Travel	61	125
Volunteer Expenses	1,857	1,757
Repairs and Maintenance	2,042	1,940
Bad Debts	385	405
Minor Equipment	3,111	3,343
Refreshments	3,298	2,708
Rates and Water	8,143	8,449
Subscriptions	320	429
Security	19,958	20,394
Cleaning	4,860	4,346
Telephone	4,289	4,485
Rent	-	480
Insurance	1,669	2,773
Governance	1,080	1,110
Post, Printing & Stationery	635	926
Depreciation	1,366	3,531
Total Expenditure	270,861	267,383
Surplus/(deficit for year)	37,363	54,057