

Annual Report for the year ending March 31st 2019

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. Middleton Branch, 27/29 Long Street, Middleton, M24 3TE.

Legal advice is delivered by Mrs Jane Monks. The Registry, Church House, 90 Deansgate, Manchester, M3 2QH.

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 2019 are to be found on Page 4 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 is 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
Burnside Crescent, Langley
Middleton, Manchester
M24 5NN
0161 643 5775/0161 643 8108
burnsidecentre@btconnect.com



BURNSIDE CENTRE - CHAIR'S ANNUAL REPORT 2018-19

In line with the community centres throughout Rochdale Borough, this year saw a cut of 50% to our core funding. We were, however, fortunate on two counts - that we had been given of warning and consequently were able to plan for this, and also that we were able to secure some modest additional Rochdale funding for our projects in the transition period. The Directors do not believe that there has been any detriment to the services we were able to provide and to the people we were able to help. This can be attributed to sound planning and first-class financial management.

A huge change in our staffing took place in the year when Joan Aspinall relinquished her position as Burnside Centre Manager to become the Project Development Worker. Joan was replaced by Kerry Edwards whose knowledge of the organisation and its work equipped her admirably for the role of Manager. On March 31st 2019 Joan left Burnside Centre after many years of faithful and devoted service, having ensured that the centre had been a source of great blessing to the local community and beyond for 17 years. Kerry has already shown herself to be a worthy successor and has a fine reputation throughout Langley and Middleton. We wish Joan a continued happy retirement and Kerry every success in her new position.

A great deal of care was taken to prepare for accreditation by PQASSO (Practical Quality Assessment System for Small Organisations). This 'kitemark' for community organisations was something we had planned to do so that we might demonstrate that our systems of governance, planning, leadership and management, focus on users, management of people and resources, learning and development, our working with partners and our impact were all of a standard that would demonstrate Burnside's professionalism and ultimately its viability. We were assessed in late 2018 and were awarded the accolade 'Trusted Charity' early in 2019. The whole organisation is to be thanked for this team effort which will have enormous implications for our future. There are not many organisations like ours locally who have managed to secure this quality assurance recognition and we are justly proud of our status.

Much of the year saw us planning for Burnside's 50th Birthday. The Inspirations Community Choir was started up and at its peak so far has attracted some 30 members from the local area. Their contribution to the celebration and re-dedication service on September 30th was much anticipated.

Careful preparation went into the preparation of a bid for funding from the National Lottery. This bid reflected our determination to highlight and build on our strengths for the benefit of local people and the community centre sector more generally; there will be a focus on the recruitment of new staff - someone to deal with financial and administrative aspects of our work and someone who will develop new projects in line with our core vision, our values and our Christian ethos. Confident that we are a centre of excellence, we will share our expertise with others across Rochdale. We were delighted to discover only a few days ago that this bid has been successful and many friends and partners have expressed their satisfaction at our success. The new funding comes into play in January 2020 and we are getting ready for what will be a new and exciting chapter in our story.

Rev Philip Miller (Chair)
October 2019

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



Treasurers/Finance Summery Report

1st April 2018 to 31st March 2019

We would like to take this opportunity to present to you a brief summary of Burnside Centre's Financial Statements, full details of which can be found in the Financial Statement for the Year ended 31st March 2019.

<u>Income</u>		<u>Expenditure</u>	
Grants, Donations & Charitable activities	£144,812	Employment costs	£105,913
Room Rental	£33,052	Charitable activities	£59,915
Total:		Total:	
£177,864		£165,828	

This shows that there has been a net income (surplus) of £12,036 for the year, when added to the balances brought forward and funds currently held by the organisation, this meant that Burnside Centre was holding funds of £117,460 (of this £94,390 was unrestricted).

This level of reserves is adequate to support the work of Burnside Centre in the medium term and is in line with the organisations Reserve Policy. This policy requires that there are sufficient funds to provide for 6 months running costs in the event of adverse conditions. The reserve funds also include funds set aside for redundancies, which are calculated on an annual basis.

The Trustees of Burnside Centre are as always indebted to the organisation's funding bodies, donors, staff and volunteers. The continuing effort to improve the physical space, develop relevant projects, foster collaborative working relationships and attract room hire income will play an important part in the generating of new income streams and maintaining current levels for the coming year.

Mr Philip Hamnett
Treasurer of Burnside Centre.

Burnside Centre Managers Report 2019

Firstly, it is an honour to be writing my first Annual Report as Manager of Burnside Centre. I will forever be thankful to Burnside Centre and all the people; past, present and those no longer with us for the lessons, guidance and opportunities given to me. The 2018/19 year has been one of challenge, change and growth.

Within my presentation at the September 2018 Away Day, I stressed a focus on increasing income streams and I am pleased to say that the room hire income has increased from £21k in 2017/18 to £33k for this financial year. I ended my presentation with the key future theme being one of *change*. Over my 14+ years at Burnside Centre, no time period was so filled with change than these 12 months. The difference from previous years however, was that it would be the organisation and my role within it which would be bringing about transformational change. Often the organisation has had to react and 'fire fight' against imposed internal and external change, never being able to shape our own direction and growth. This year has been different.

For example, undertaking the final stages within the Trusted Charity Mark and successfully gaining this nationally recognised accreditation from NCVO was an incredible achievement and stands the organisation in a position of strength moving forward. I believe the benefits of securing this quality assurance accreditation will become apparent over time, especially in the areas of sustainability, strategic planning, reputation and securing substantial external funding.

This year saw the historical funding agreement and relationship with Rochdale MBC change forever, with cabinet deciding to cut funding by 50% from April 2019 and a further 50% from April 2020. A number of organisations within the sector have closed their doors, reduced services and staffing levels. It was in this time of turbulence and uncertainty that I became the Manager of Burnside Centre, in November 2018. I am proud to report that Burnside was able to absorb the impact of these cuts, submit a substantial funding application to the Big Lottery fund for £295k, seek £9k towards our 50th anniversary celebrations and secure £8.5k Transition Funding to support this time of challenge, change and growth.

It was in this time period that long serving staff members were leaving the organisation and others were planning on progressing to full time University, again a challenge and a potential skills gap but also one of opportunity, which with diligent planning, these new opportunities will be realised within 2019/20 and beyond.

This year was one of genuine hard work, with the objective that it enabled a successful and stable 2019/2020. Moreover, that it enables a dynamic future where Burnside Centre will symbolise real leadership within the local voluntary sector, continued growth as a centre of excellence across all our services such as the Pre-School which we are all so proud of, and a warm welcome to the people within our community that come through our doors seeking support and who must see the very best of us.

Kerry A. Edwards
Burnside Centre Manager

BURNSIDE CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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 2019

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2019 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 2015).

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 organisation's 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, child care 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 needy within the community of Langley Estate and the wider Middleton area.

This year Burnside Centre received £26,200 core funding from Rochdale MBC; all other funding for projects is from grants and applications for funding from charitable initiatives. Over an average week the centre has over 600 service users using a wide variety of services. For example, this year we have been able to provide the following:

- Registered Pre-School facility
- Drop-in support
- Work Club Drop-in sessions
- Community Choir
- 'Everyone Matters' Health & Well-being
- Accredited training such as Food Hygiene, First Aid, Customer Services etc.
- Workshops and taster sessions
- Family support sessions
- Community engagement events, such as a Grandparent event

We also have a large number of external organisations that provide sessions in the centre who run varied activities such as careers advice, dance & drama, faith based services, one to one counselling, and large community engagement events.

BURNSIDE CENTRE

- Turning Point who provide one to one support for people in recovery
- Home-Start Rochdale who support SEND within the family unit
- McGowanettes who provide children to adults dance troop activities
- Karate and self defence sessions for children and family members
- Thinking Ahead who provide one to one counselling
- Core Assets who provide family contact sessions
- Riverside Housing supports various community engagement events and weekly employment support

A review of our achievements and performance

Burnside Centre promotes healthy options, well-being and active lifestyles within all sessions. This year we achieved the level 1 Trusted Charity Mark via NCVO which demonstrates our commitment to quality and professional standards of best practice. We support families most in need by offering lost cost, high quality child care in an Ofsted graded 'Outstanding' provision. We do a lot of project work around families, community, diversity and being an individual to give people a sense of belonging, community focus and empowerment. Within our services we aim to inspire change by:

- Improve confidence, self esteem and self worth
- Improve job opportunities and training prospects
- Recognise negative patterns of behaviour and support people to overcome them
- Increase sense of belonging to a community and cohesion among different groups
- Increase social, recreational and educational engagement
- Increase awareness of the Internet, online services and digital skills

The main achievement during the year was the establishment of collaborative working partnerships. With core funding remaining at the same level for a number of years, it has been ever more prudent for Burnside Centre to pull resources together, alongside external agencies to reach common aims and objectives. Over the 12 month period, much work has been done to make links with external agencies and do more signposting, partnership work, and joint ventures. A number of our long standing sessions were, in this period, complimented and reinforced by external agencies.

Over the last 12 months the organisation has worked closely with an external consultant to improve operational and strategic aspects within the organisation.

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.

OUR STRATEGIC AIMS

- We plan to maintain and increase the high quality of the services we deliver in the local community with a focus on the well-being of local people
- 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

BURNSIDE CENTRE

OUR OBJECTIVES TO 31st MARCH 2019

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 participation, healthy living, education and fun.
2. Maintain high quality governance and increase our support structures.
3. Review staffing and salary structures to ensure that they are fit for purpose so that we maintain high operational standards.
4. Promote our sessions and encourage those whose first language is not English to use the Burnside Centre as a place to meet new friends and find help.
5. Identify the needs of local people through outreach and consultation.
6. Make clear what services we have to offer at the Burnside Centre through our publicity.

Working collaboratively:

1. Maintain and promote initiatives which involve and increase joint working with other bodies.
2. Work collaboratively and strategically to engage with other funding opportunities to deliver services.
3. Establish relationships with other providers in the neighbourhood and take our well-being services to them.
4. Recruit volunteers to support the delivery of our services.

Growing as an organisation with increasing financial independence and sustainability:

1. Develop a fundraising plan which will seek to deliver diversity of income sources.
2. Secure ongoing income sources for the future of the organisation.
3. Promote greater use of the Burnside Centre and offer rates for hire that will encourage other people to use us.

Financial review

Burnside Centre has improved income streams from room hire and fees however more income streams need to be developed and most importantly, sustained. In December 2018, Rochdale Elected Members voted to reduce core funding by 50% from April 2019, and a further 50% from April 2020. As a result of this we have focused our attention on submitting substantial funding bids to sustain and grow more independence – moving away from traditional income streams.

Investment powers and policy

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

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2019 was £80,658 of which £72,121 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.

BURNSIDE CENTRE

The Charity's main source of income is grants, parental 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. Newly in the post of Manager, Kerry Edwards will focus on securing substantial funding to secure the organisation, grow capacity and develop new ways of working in a changing environment.
2. Our changing demographic within the Middleton area will be supported with community cohesion activities, advice sessions and project work to reflect and meet the needs of local people.
3. Burnside Centre to establish itself as a centre of excellence by providing quality, meaningful community provision. This will be done by enhanced opportunities, joint working and organisational development.

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 as a result 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.

Organisation

The board of trustees administers the charity. The board normally meets every 6 weeks. Senior managers 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.

BURNSIDE CENTRE

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	
Mrs Anne Hayward	Secretary	
Mr Peter Dawson		(resigned May 2018)
Dr Jacqueline Broxton		
Mr Philip Hamnett	Treasurer	
Mrs Rachel Judge		
Rev Susan Morgan		
Mrs Hilary Savage		
Mrs Sharon Thomas		
Mrs Karen Tyner		
Mrs Jacqueline Mansey		(appointed July 2018)

Senior Managers

Miss Kerry Edwards
Mrs Joan Aspinall
Mrs Lisa Laryea

Registered Office

36 Burnside Crescent
Langley
Middleton
Manchester
M24 5NN

Independent Examiners

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

BURNSIDE CENTRE**Bankers**

Barclays Bank PLC
27/29 Long Street
Middleton
Manchester
M24 3TE

Solicitors

Ms Jane Monks
The Registry
Church House
90 Deansgate
Manchester
M3 2GH

BURNSIDE CENTRE

Trustees responsibilities in relation to the financial statements

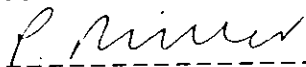
The charity trustees (who are also the directors of Burnside Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting 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



Rev Philip Miller

Chair

Date: 25th October 2019

Independent examiner's report to the trustees of BURNSIDE CENTRE

I report on the accounts of the company for the year ended 31st March 2019, which are set out on pages 9 to 18.

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 October 2019

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019
(Including Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2019	Total Funds Year Ended 31 March 2018
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	6,345	-	6,345	13,893
Charitable Activities	(4)	75,956	95,482	171,438	141,110
Other Trading Activities	(5)	75	-	75	-
Other		6	-	6	-
Total		82,382	95,482	177,864	155,003
Expenditure on:					
Raising Funds	(8)	766	3,725	4,491	975
Charitable Activities	(6)	79,334	82,003	161,337	157,077
Total		80,100	85,728	165,828	158,052
Net gains/(losses) on investments					
		-	-	-	-
Net income/(expenditure)		2,282	9,754	12,036	(3,049)
Transfers between funds					
	(17)	(565)	565	-	-
Net movement in funds		1,717	10,319	12,036	(3,049)
Reconciliation of funds					
Total funds brought forward	(17)	95,506	9,918	105,424	108,473
Total funds carried forward	(17)	97,223	20,237	117,460	105,424

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 12 to 18 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2019

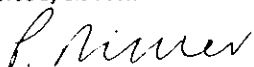
	Notes	2019 £	2018 £
Fixed assets:			
Tangible assets	(11)	10,970	16,359
Total fixed assets		<u>10,970</u>	<u>16,359</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	11,732	9,507
Cash at Bank & in Hand		113,057	90,234
Total current assets		<u>124,789</u>	<u>99,741</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	18,299	10,676
Net current assets or liabilities		<u>106,490</u>	<u>89,065</u>
Total assets less current liabilities		117,460	105,424
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>117,460</u></u>	<u><u>105,424</u></u>
The funds of the charity:			
Restricted income funds	(17)	20,237	9,918
Unrestricted income funds	(17)	97,223	95,506
Total charity funds		<u><u>117,460</u></u>	<u><u>105,424</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 October 2019



Rev Philip Miller Chair

The notes on pages 12 to 18 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2019

	Year Ended 31 March 2019 £	Year Ended 31 March 2018 £
Net cash used in operating activities	22,823	(1,127)
Cash flows from Investment activities:		
Interest	-	-
Purchase of fixed assets	-	(14,916)
Net cash provided by investing activities	-	(14,916)
Increase/(decrease) in cash and cash equivalents during the year	22,823	(16,043)
Cash and cash equivalents brought forward	90,234	106,277
Cash and cash equivalents carried forward	113,057	90,234

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 16 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 (2018: £nil). Expenses paid to the trustees in the year totalled £nil (2018: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2019 £	Restricted Year Ended 31 March 2019 £	Total Funds Year Ended 31 March 2019 £	Total Funds Year Ended 31 March 2018 £
Donations and Gift Aid	6,345	-	6,345	13,893
	6,345	-	6,345	13,893

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2019 £	Restricted Year Ended 31 March 2019 £	Total Funds Year Ended 31 March 2019 £	Total Funds Year Ended 31 March 2018 £
Room Rental	33,052	-	33,052	21,892
Welfare Milk Refund	-	-	-	(1,172)
Parental Fees	15,202	-	15,202	15,336
Restricted grants:				
Link for Life	-	-	-	800
Ambition for Ageing	15	1,718	1,733	-
Big Life Group	-	1,180	1,180	-
DAF	-	615	615	-
Everyone Matters	343	-	343	-
Groundwork	-	2,000	2,000	-
Keepmoat	-	-	-	50
RADPAC	-	-	-	565
RMBC	26,200	-	26,200	26,200
RMBC Middleton Township Fund	-	(793)	(793)	6,153
RMBC Middleton Holiday at Home	-	1,280	1,280	-
Rochdale Training Association	1,000	-	1,000	500
Church of England MDF	-	10,000	10,000	10,000
RMBC Early Years	-	71,982	71,982	60,201
RMBC GLF Sustaining Quality	-	1,000	1,000	-
RMBC GLF Recruitment	-	2,500	2,500	-
Skylight Circus	144	-	144	-
Riverside	-	4,000	4,000	585
	75,956	95,482	171,438	141,110

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2019	31 March	31 March	31 March
	£	£	£	£
Fundraising events	75	-	75	-
	<u>75</u>	<u>-</u>	<u>75</u>	<u>-</u>

6. Expenditure

	Activities	Year Ended	Year Ended
	£	31 March	31 March
	£	2019	2018
Expenditure on raising funds:			
Room Rental	3,940	3,940	500
Advertising and marketing	516	516	440
Registration fees	35	35	35
	<u>4,491</u>	<u>4,491</u>	<u>975</u>
Expenditure on charitable activities:			
Employment Costs	105,913	105,913	95,018
Training	2,049	2,049	5,703
Supply Staff	294	294	2,179
Playgroup Administration	1,600	1,600	1,600
Resource Materials	8,234	8,234	7,779
Caretaking and Gardening	510	510	450
Activities	4,024	4,024	6,250
Travel Expenses	1,330	1,330	2,398
Software	780	780	1,500
DBS Fees	222	222	43
Bad Debts	1,194	1,194	-
Repairs and Maintenance	7,545	7,545	8,009
Sundry Expenses	200	200	-
Refreshments	3,468	3,468	2,220
Heat, Light & Water	5,045	5,045	4,415
Subscriptions	611	611	264
Donations Paid	672	672	755
Cleaning	4,212	4,212	1,690
Telephone & Internet	2,170	2,170	2,212
Rent and Rates	878	878	4,207
Bank Charges	41	41	-
Insurance	3,023	3,023	3,290
Governance Costs	1,645	1,645	1,510
Post, Printing & Stationery	288	288	196
Depreciation	5,389	5,389	5,389
	<u>161,337</u>	<u>161,337</u>	<u>157,077</u>
Total Expenditure	<u>165,828</u>	<u>165,828</u>	<u>158,052</u>

7. Analysis of expenditure on charitable activities

	Playgroup Activities £	Community Centre Activities	Total 2019 £
Room Rental	3,400	540	3,940
Advertising and marketing	-	516	516
Registration fees	35	-	35
Employment Costs	58,792	47,121	105,913
Training	210	1,839	2,049
Supply Staff	94	200	294
Playgroup Administration	1,600	-	1,600
Resource Materials	2,767	5,467	8,234
Caretaking and Gardening	450	60	510
Activities	1,742	2,282	4,024
Travel Expenses	843	487	1,330
Software	-	780	780
DBS Fees	-	222	222
Bad Debts	-	1,194	1,194
Repairs and Maintenance	447	7,098	7,545
Sundry Expenses	-	200	200
Refreshments	737	2,731	3,468
Heat, Light & Water	-	5,045	5,045
Subscriptions	184	427	611
Donations Paid	-	672	672
Cleaning	40	4,172	4,212
Telephone & Internet	940	1,230	2,170
Rent and Rates	-	878	878
Bank Charges	12	29	41
Insurance	251	2,772	3,023
Governance Costs	-	1,645	1,645
Post, Printing & Stationery	17	271	288
Depreciation	3,209	2,180	5,389
	<u>75,770</u>	<u>90,058</u>	<u>165,828</u>

8. Allocation of governance and support costs

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

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	894	894	type of expense
Payroll Bureau Charges	751	-	751	type of expense
	<u>751</u>	<u>894</u>	<u>1,645</u>	

9. Analysis of staff costs

	Year Ended 31 March 2019 £	Year Ended 31 March 2018 £
Wages and Salaries	92,370	92,427
Redundancy	10,000	-
Social Security Costs	1,774	1,428
Pension Costs	1,769	1,162
	<u>105,913</u>	<u>95,018</u>

The average number of employees during the year was 8 (previous year: 8).

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 £35,961 (previous year: £33,053). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2019 £	Year Ended 31 March 2018 £
Independent examination fees	894	870
	<u>894</u>	<u>870</u>

11. Tangible Fixed Assets

	Building Refurbishments	Fixtures and Fittings	Computer Equipment	Office Equipment	Total
Cost	£	£	£	£	£
At 1 April 2018	57,284	33,489	15,149	12,569	118,491
Additions	-	-	-	-	-
At 31 March 2019	57,284	33,489	15,149	12,569	118,491
Depreciation					
At 1 April 2018	43,662	32,712	15,149	10,609	102,132
Charge for Year	4,439	296	-	654	5,389
At 31 March 2019	48,101	33,008	15,149	11,263	107,521
NET BOOK VALUE					
At 31 March 2019	9,183	481	-	1,306	10,970
At 31 March 2018	13,622	777	-	1,960	16,359

12. Stocks

The organisation does not hold stocks of any items.

13. Analysis of debtors

	2019 £	2018 £
Debtors	6,333	3,820
Prepayments	5,399	5,687
	<u>11,732</u>	<u>9,507</u>

Debtors and prepayments related to unrestricted funds £9,747 and restricted funds £1,985 (2018: £9,369/£138).

14. Creditors: amounts falling due within one year

	2019 £	2018 £
Creditors	1,089	549
Short-term compensated absences (holiday pay)	684	395
Other creditors and accruals	1,222	1,122
Deferred income	15,294	8,610
	<u>18,299</u>	<u>10,676</u>

15. Deferred Income

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

Balance as at 1 April 2018	8,610
Amount released to income earned from charitable activities	(8,610)
Amount deferred in year	<u>15,294</u>
Balance at 31 March 2019	<u>15,294</u>

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

	2019 £	2018 £
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
General Fund	76,359	82,382	(70,100)	(7,983)	80,658
Designated Fund	19,147	-	(10,000)	7,418	16,565
	<u>95,506</u>	<u>82,382</u>	<u>(80,100)</u>	<u>(565)</u>	<u>97,223</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 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
RMBC Early Years	645	71,982	(57,712)	-	14,915
RMBC GLF Sustaining Quality	-	1,000	(1,140)	-	(140)
RMBC GLF Recruitment	-	2,500	(2,500)	-	-
Riverside	520	4,000	(1,920)	-	2,600
RMBC Middleton Township Fund	4,855	(793)	(4,154)	-	(92)
RMBC Middleton Holiday at Home	-	1,280	(1,303)	-	(23)
Ambition for Ageing	-	1,718	(3,934)	168	(2,048)
Big Life Group	-	1,180	-	-	1,180
DAF	-	615	(615)	-	-
Groundwork	-	2,000	-	-	2,000
GM Police Commissioners Fund	(25)	-	-	25	-
Hopwood Hall College	877	-	(292)	-	585
Community Development Foundation	428	-	(428)	-	-
RADPAC	28	-	(400)	372	-
Keepmoat	50	-	(50)	-	-
Church of England MDF	2,540	10,000	(11,280)	-	1,260
	<u>9,918</u>	<u>95,482</u>	<u>(85,728)</u>	<u>565</u>	<u>20,237</u>

Name of restricted fund:

RMBC Early Years

RMBC GLF Sustaining Quality

RMBC GLF Recruitment

Riverside

RMBC Middleton Township Fund

RMBC Middleton Holiday at Home

Ambition for Ageing

Big Life Group

DAF

Groundwork

GM Police Commissioners Fund

Hopwood Hall College

Community Development Foundation

RADPAC

Keepmoat

Church of England MDF

Description, nature and purpose of the fund

To pay for educational and activity costs

Graduate Leader Fund to support graduates

Graduate Leader Fund to support graduates

For various project work

For weekly health and well-being sessions

For holiday activities for children

for project based work for people 50+

Social Engagement Fund for various projects

To support SEND

Tesco Bags of Help Fund for All Saints Project

for Health and Wellbeing Support groups

For weekly community based I.T. counselling and well-being support

For "One Stop Shop" adult support

For children's holiday activities - play schemes

For various community project work

For staff costs for Co-ordinator

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	8,537	-	2,433	10,970
Cash at bank and in hand	71,811	16,565	24,681	113,057
Other net current assets/(liabilities)	310	-	(6,877)	(6,567)
Creditors of more than one year	-	-	-	-
Total	<u>80,658</u>	<u>16,565</u>	<u>20,237</u>	<u>117,460</u>

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.

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

	Year Ended 31 March 2019 £	Year Ended 31 March 2018 £
Net movement in funds	12,036	(3,049)
Add back depreciation	5,389	5,389
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(2,225)	(349)
Increase/(decrease) in creditors	7,623	(3,118)
Net cash used in operating activities	22,823	(1,127)