

# **BURNSIDE CENTRE**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019**

Registered Charity No. 1145309  
Company Registration No. 7536820

# BURNSIDE CENTRE

## INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 7	TRUSTEES ANNUAL REPORT
8	INDEPENDENT EXAMINERS REPORT
9	STATEMENT OF FINANCIAL ACTIVITIES
10	BALANCE SHEET
1	STATEMENT OF CASH FLOWS
12 - 18	NOTES TO THE ACCOUNTS

## BURNSIDE CENTRE

### Report of the trustees for the year ended 31<sup>st</sup> March 2019

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 21<sup>st</sup> February 2011. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6<sup>th</sup> 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

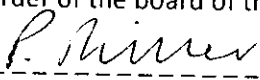
The charity trustees (who are also the directors of Burnside Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting 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: 25<sup>th</sup> October 2019

## **Independent examiner's report to the trustees of BURNSIDE CENTRE**

I report on the accounts of the company for the year ended 31<sup>st</sup> 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: 25<sup>th</sup> October 2019

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

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

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

*P. Miller*

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 £
<b>Net cash used in operating activities</b>	22,823	(1,127)
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	-	(14,916)
<b>Net cash provided by investing activities</b>	<u>-</u>	<u>(14,916)</u>
Increase/(decrease) in cash and cash equivalents during the year	22,823	(16,043)
Cash and cash equivalents brought forward	90,234	106,277
<b>Cash and cash equivalents carried forward</b>	<u>113,057</u>	<u>90,234</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 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
	<u>6,345</u>	<u>-</u>	<u>6,345</u>	<u>13,893</u>

**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
	<u>75,956</u>	<u>95,482</u>	<u>171,438</u>	<u>141,110</u>

## 5. Income from other trading 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 £
Fundraising events	75	-	75	-
	<u>75</u>	<u>-</u>	<u>75</u>	<u>-</u>

## 6. Expenditure

	Activities £	Year Ended 31 March 2019 £	Year Ended 31 March 2018 £
<b>Expenditure on raising funds:</b>			
Room Rental		3,940	500
Advertising and marketing		516	440
Registration fees		35	35
		<u>4,491</u>	<u>975</u>
<b>Expenditure on charitable activities:</b>			
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 Activities	510	510	450
Travel Expenses	4,024	4,024	6,250
Software	1,330	1,330	2,398
DBS Fees	780	780	1,500
Bad Debts	222	222	43
Repairs and Maintenance	1,194	1,194	-
Sundry Expenses	7,545	7,545	8,009
Refreshments	200	200	-
Heat, Light & Water	3,468	3,468	2,220
Subscriptions	5,045	5,045	4,415
Donations Paid	611	611	264
Cleaning	672	672	755
Telephone & Internet	4,212	4,212	1,690
Rent and Rates	2,170	2,170	2,212
Bank Charges	878	878	4,207
Insurance	41	41	-
Governance Costs	3,023	3,023	3,290
Post, Printing & Stationery	1,645	1,645	1,510
Depreciation	288	288	196
	<u>5,389</u>	<u>5,389</u>	<u>5,389</u>
	<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	1,429
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
	11,732	9,507

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	1,099	549
Short-term compensated absences (holiday pay)	684	395
Other creditors and accruals	1,222	1,122
Deferred income	15,294	8,610
	18,299	10,676

**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	15,294
Balance at 31 March 2019	15,294

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

	2019	2018
	£	£
Provisions for liabilities	-	-

## 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	-	-	-	-
<b>Total</b>	<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)
<b>Net cash used in operating activities</b>	<u>22,823</u>	<u>(1,127)</u>