

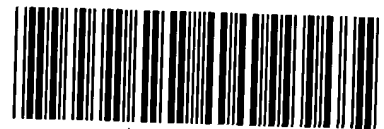
BARLOW MOOR COMMUNITY ASSOCIATION LIMITED

**REGISTERED COMPANY NUMBER 07476646 (ENGLAND)
REGISTERED CHARITY NUMBER: 1142217**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

COMMUNITY ACCOUNTANCY SERVICE LIMITED
THE GRANGE
PILGRIM DRIVE
BESWICK
MANCHESTER
M11 3TQ

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BARLOW MOOR COMMUNITY ASSOCIATION LIMITED

**REGISTERED COMPANY NUMBER 07476646 (ENGLAND)
REGISTERED CHARITY NUMBER: 1142217**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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BARLOW MOOR COMMUNITY ASSOCIATION LIMITED**Report of the trustees for the year ended 31ST March 2018**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2018 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).

Reference and administrative information

Charity Name: Barlow Moor Community Association Limited

Charity Number: 1142217

Company No: 07476646

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:

Ms Clover Hudson (Chair)

Mrs Christine Davis (Treasurer)

Mr Philip Davis (also Company Secretary) Rev. Anne Pilkington

Mrs Tina Murphy

Mrs Michelle Hodges

Mr Luke Hodges

Ms Joanna Midgley

Key Management Personnel: Trustees and Directors

Ms Clover Hudson Chair of Trustees

Senior Managers

Mrs Julie Mrozek

Miss Philomena Sales

Registered Office

23 Merseybank Avenue, Manchester, M21 7NT

Independent Examiners

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick, Manchester M11 3TQ

Bankers

Cooperative Bank plc, 1 Balloon Street, Manchester, M60 4EP

BARLOW MOOR COMMUNITY ASSOCIATION LIMITED

Objectives and activities

The purposes of the charity are:

- to promote the benefit of the inhabitants of Barlow Moor and its environs without distinction of sex, sexual orientation, race or of political, religious or other opinion by associating together the said inhabitants and the local authorities, voluntary or other organisations in a common effort to advance education,
- to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the condition of life for the said inhabitants.
- to secure the establishment of a community centre and to maintain and manage the same whether alone or in cooperation with any local authority or other person or body in furtherance of these objects, and
- such other purposes as may be charitable according to the law of England and Wales and to relieve the poverty of the public in England by the provision of free and confidential information about charitable, voluntary, health and public services.

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 undertaking community activities .

We provide cradle to the grave services through four defined 'zones' i.e. Play, Youth, Older People, Learning/Library, together with a community space. This includes a 30 place nursery offering 15 hours care for under 5's per week, a Stay and Play session, Open access play sessions and holiday play schemes.

Our Youth Zone offer 2 Intermediate Youth sessions per week for 9 – 14yr olds and 2 Senior Youth sessions per week for the 13+ age group.

Our Older Peoples service runs over 3 days per week, offering exercise classes, arts & crafts, a greetings card social enterprise, social activities, befriending & luncheon club.

Our community learning/library offers a full library service run by volunteers and a twice weekly work club, training courses, advice and information.

A new project, "Our People Our Place" offers Health & Wellbeing project activities throughout the week within the four zones and across the wider community, including seasonal events and supported volunteering opportunities.

We maintain a community centre for use by other groups including Credit Union, Slimming World, mediation services, faith groups, private parties, Residents Association, local regeneration steering group, social housing provider and local authority, councillor surgeries, Food Bank and Narcotics Anonymous.

Structure, governance and management

Barlow Moor Community Association Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 22nd December 2010. It is registered as a charity with the Charity Commission (dated 2nd June 2011).

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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. Each year one third of the trustees shall retire from office by rotation based on the longest standing and offer themselves for re-election.

Trustee induction and training

Trustees are given information about their role and responsibilities on first being appointed. They are also given a copy of the constitution, information about staffing and management, and are shown copies of policy documents.

Once appointed to subgroups they are given further information on funding, systems etc, and are trained in relevant procedures (eg. Bank reconciliation and other Quickbooks procedures for the treasurer).

Organisation

The board of trustees administers the charity. The board normally meets monthly. A Centre Manager is 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 as a trustee with the charity. However the chair of was paid £160 for the delivery of Yoga sessions in her capacity as a yoga instructor. 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 the Centre Manager's daughter was employed during the year and was paid a total of £5,711.

A review of our achievements and performance

The main achievements during the year were:

Nursery

This year the Nursery and Stay and Play sessions have welcomed 113 children and their families through their doors. This is a fantastic achievement as the Nursery had to face the decision to close the afternoon session due to local schools opening 2-year-old provision. This decision has proved to be a success with the Nursery thriving and continuously making improvements in the quality and the delivery of learning and development work for all. Work continues with Manchester City Council's Quality Assurance Team and further self-evaluation tools have been implemented.

This year Stay and Play has benefitted from several volunteers along with joint work with students and designers wanting input from our parents and carers and our local CAPS team who deliver Parent Survival Courses.

Nursery has gone from strength to strength with practitioners taking big steps in their own Personal Development; The Nursery Manager has widened her knowledge base with an NVQ in working with people with mental illness issues; the deputy manager continues to work on her NVQ in Leaderships and management, one practitioner has just completed her NVQ in Childcare and Education and another is part way through her Foundation Degree. Internal staff training has also been a focus when improving quality with the staff having taken part in:

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- * Early Help
- * Autism Awareness
- * Behaviour Management
- * Downs Syndrome Support
- * Prevent Duty
- * Safeguarding Update

Learning and Development Zone

Throughout the year we have had students on work experience from local colleges and high schools and in addition have worked with local primary schools who have delivered some Letters and Sounds workshops with both staff and children. The children enjoy these visits from the teachers and it helps them to build relationships, which in turn enables smooth transitions when the time comes to go to big school!

A coach from "City in the Community" comes into our sessions one morning per week to deliver physical activities for the children around football; teaching them control and balancing skills through fun games and activities.

The setting continues to work with local schools to ensure all our children are meeting their development levels in the prime areas; Communication, Personal Social & Emotional Development and Physical Development as well as the specific areas of Literacy, Understanding the World, Mathematics and Expressive Arts & Design to ensure school readiness in line with the Early Years Foundation Stage Curriculum and statutory guidance.

During 2017 – 2018 the Learning Hub has supported a large number of service users who are furthest from the job market and who have multiple complex needs. Throughout this period we have successfully developed soft skills such as self-confidence, wellbeing, resilience and communication. In addition we have enhanced basic employment skills and behaviours that are required in order to ensure more informed choices which result in positive life changes. This improved prospects and ensured service users were better placed to get their lives back on track, progress into employment either in a paid or voluntary capacity or into further education or training.

Provision on offer throughout the year has consisted of:

- A Matrix accredited Information, advice and guidance service
- Weekly job club (16 – 19 and 19+)
- 1 – 1 enhanced employability support
- Personal development courses (*mind-set, confident communication, wellbeing*)
- Employability programmes (Getting into work)
- 1 day training workshops
- Financial and digital inclusion
- ICT – Digital Drop In
- English Conversation Café

Through this provision we have been able to address barriers such as:

Mind-set	Housing
Lack of confidence and basic skills	Generational unemployment at times 3rd
Motivation	Limited to no ICT skills
Limited employment history	English as an additional language
No access to employment or professional references	Mental Health

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Limited education
Drug and Alcohol dependency

Limited financial capability and food poverty
Debt and Benefit issues

During the latter part of the year we were successful in securing additional funding to deliver two new projects introduced in January 2018:

English Conversation Café – The aim of this project was to reduce isolation, improve everyday English skills and improve the confidence and wellbeing of local people. The English café allowed service users the opportunity to develop their English speaking and listening, develop friendships, learn about other cultures, their wider area whilst getting involved in community activities in a relaxed, informal and welcoming environment.

Young Peoples Job Club – supported the transition from Youth to Adult Services within our centre, this project aimed to offer targeted individual support to service users aged 16 – 19 years up to 25 for those with additional needs, the target group being those not currently in employment, education or training and those in alternative education.

Overall outcomes 01/04/2017 – 31/03/2018

Service Users accessing learning hub services - **170**

Further training & development courses completed - **184**

Service Users accessing full time employment - **16**

Service Users accessing part time employment - **27**

Service Users engaging in volunteering opportunities – **19**

Activities for Children and Young People

Senior Youth

Senior Youth Club provides group sessions, one to ones with workers as well as unstructured time to talk to youth workers about lots of different topics, providing emotional support for issues that may affect their ability to engage with services available to them. Our team of youth workers can then provide support, signpost or set up support with other agencies.

We also support young people with education and employment providing help with homework, job applications, CV building and interview techniques. We encourage them to engage in informal learning activities and workshops to help them develop the skills needed to become the best they can be and be equipped with the knowledge needed to develop life skills that will help in the transition to adulthood.

In the lead up to the general election we had group discussions regarding voting and why it was important, we supported young people with how to register to vote, We looked at a few key points of some of the manifestos that we felt was relevant to the young people and also encouraged the young people to have a read of the parties manifestos themselves, thus encouraging them to have a voice in decisions that will affect them and their future.

We have had lots of interest from our older young people wanting to volunteer in our sessions with the younger age ranges. We currently have two of our senior youth users volunteering within our play sessions,

Another is currently awaiting a DBS check to begin volunteering with us as she has completed her level one in sports and fitness. She is interested in leading on some sports sessions within our play sessions, not only will she be developing her own experience but she will be encouraging the children and young people to improve their health and wellbeing.

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Time for You

This is a project aimed at improving Mental Health and Wellbeing. Young people mostly used "Time for You" sessions as a place to come and chat and get stuff off their chest. They enjoyed group discussions and peer to peer one to ones as this was something new to them as they usually would have a one to one with a staff member, young people recognised that the peer to peer observations helped them see things from a different point of view and that they are not alone in the way they sometimes feel.

They also engaged in lots of activities and workshops during the year, including mindfulness exercises, smoothie making – to encourage healthy eating, some accessed box fit that was put on in our centre. Following a review we are currently taking a different approach to our time for you sessions by delivering 2 single sex workshops a week aimed at teaching the young people a skill as well as focusing building self-awareness, self-confidence and self-esteem.

Youth achievement

Following on from us supporting him getting an apprenticeship with ITV finance department, we have a young person that has been successful in completing this and is now in full time employee for ITV.

We also have 2 young people who have recently passed their driving test after support from the youth zone in practising for their theory test.

Furthermore, we have had a young person who used the youth zone for advice when he had issues with his college music course and has subsequently completed the course, been accepted into university and used the centre to rehearse for music shows, some of which he has put on himself and others have been quite high profile such as supporting a famous American artist and playing at the O2 Ritz in Manchester.

We also have two young people that gained jobs in retail due to support from the youth team with C.V. writing.

Play sessions, Playscheme, trips and value of play work in Manchester study

Junior Club is an open access session that runs term time only Monday and Thursday evenings from 4.00-6.00pm from our Children Zone. This is aimed at children aged between 5-9 years old. Our Junior Generation sessions are our older play sessions for 9-12 year olds which are also open access but are run from the Youth Zone on Tuesday and Wednesday evenings

All sessions have the same aim and format but with age appropriate activities:

We provide a supervised and relaxed environment for children to simply play, Children can engage in a range of activities from arts and crafts, cooking to imaginative and outdoor play also group games and team challenges.

Although children will play anywhere and everywhere we provide children with an environment where they can free play and provide props to support this encouraging them to explore and challenge themselves while taking risks

"Our People Our Place" Project

This new Big Lottery funded project began in January 2018 and has been warmly embraced by the members of the community. The project aims to help those with complex issues develop resilience that will enable them to live healthy, happy lives. We have a supported volunteer programme that offers training and support and encourages local people to design and deliver activities in and for their community/

As this project has now linked itself with the other work within the centre we have found that our resources are now complimenting each other, and the service users are now beginning to understand the full value of the services that are available to them.

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We have had several events within the centre which we know have been successful as members have asked for them to be repeated. Every activity planned has been done so by utilising the five 5 ways to wellbeing framework and ensures that physical and mental needs are taken into consideration.

As the community members have come through the doors to access the project we were able to identify immediate needs through one to one sessions.

Reflexology, Body massage, Yoga, Boxercise, and Chair based exercises had been developed to meet. 17 people men and women of various ages and culture have already accessed the body massage and reflexology on a regular basis, and have expressed that they would like this service to continue as it has made them feel relaxed and able to approach other problems in their lives with positive thinking.

10-12 older members of the community attend the chair based exercise sessions on a weekly basis and through their own forum they have been productive in organising days out holidays, and fundraising. New friendships have been formed and walking groups that they attend on a Monday. Tuesday and Thursday evenings have been successful with Yoga and boxercise, the members that access this service have told us that this has given them an opportunity to do something different in the evenings and as the activities are family friendly this means that they do not have to worry about childcare.

We have had several cooking classes helping people to cook on a budget, most of these have been run during the school holidays to encourage families to work together, with this success which had been observed by our local housing association and local councillors we were given a budget to buy additional equipment to encourage the continuation of the classes. We now have a community member who now runs the class and has signed up as a volunteer.

Our way of thanking the community for their continuous support is by hosting community lunches and brunch days but we also use this as an opportunity to find out what the community wants, and when we do it are we doing it right.

Our annual Step into Spring event focussed on health information, We worked alongside the Buzz (NHS) team to get the relevant information and looked at Breast and Prostate Cancer, attendees were touch and feel displays available to the public, the sensory team had displays of visual and hearing equipment, the local housing association, and the switch team for gas and electric. For the children there was cake decorating (and eating) and toy tombola. More than 30 men women and children attended

Volunteer programme

Since appointing a volunteer co-ordinator in January 2018 the number of volunteer registrations, have increased from 8 to 32. This has been fantastic for the new volunteers as they feel that they are able to become involved and now have a coordinator in place to support them and their development. Volunteers that were already involved at BMCA have really become engaged in a deeper level which has enhanced their development. Existing and new volunteers have begun attending training and supporting services delivered in the centre .So far, the training volunteers have undertaken has been:

- Energy Efficiency Awareness (to encourage and support our customers who may not be on the best tariff and help educate the customers and themselves about options available)
- Becoming a volunteer- This covers 5 sections to focus on what volunteering means and how to get the best out of a placement

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- Defibrillator Training
- Food hygiene and awareness

It is great to see our volunteers using their free time to enhance their skills by accessing the digital drop in, cookery sessions, health and wellbeing initiatives, job club and other sessions throughout the centre.

The Volunteer co-ordinator works closely with the Health and Wellbeing manager to develop a holistic approach and offer the volunteers access to the menu of health and wellbeing activities. This gives volunteers as well as service users a chance to focus on themselves and help encourage healthier lifestyles. We believe looking after volunteer's first means they can be clear and focused on their volunteering input.

We are delighted and encouraged to see a steady increase of volunteers be a part of the centre and supporting the delivery of activities, projects and events. By having volunteers directly involved, it has encouraged further people from the local community to get involved as they recognise how beneficial volunteering can be for individuals. This then opens up further development and helps brings the community closer together.

The various ways we have engaged local people to become volunteers has been through:

- Induction and coffee mornings
- Local connections made via meetings with internal and external partners
- Relationships being built up from the community of Merseybank
- Local Councillors sharing information with the people they work with in the community
- Supporting events in the centre and creating volunteer opportunities
- Attending community meetings to share information
- Social Media, posters, leaflets, colleagues

Our volunteers have all had an induction, receive full support, PDP for those wanting to gain employment, Volunteer handbook, Volunteer agreement, clear volunteer role description and WEMWBB health and wellbeing monitoring forms.

The amount of time they volunteer varies with people who are involved once or just help at events to those who attend regularly and on set days to suit. The beauty of volunteering means it fits around the person's lifestyle and is a flexible approach to receive support and enable people to feel they are making a difference whether it is for one hour or one hundred.

Our volunteers so far have given support to or are involved in the planning of:

- Volunteer coffee mornings
- Breakfast Club
- Library
- History project
- AGM
- Nursery
- Nursery Natter events
- Community Lunch events
- Step into Spring event
- Over 50s Zone
- Youth club provision
- Young people's job club

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- Digi Drop In
- Work club
- Learning Zone
- Bric a Brac
- Gardening
- Kitchen
- Cooks
- Fundraising
- Mersey Fest
- Manchester Day Parade
- Leafleting for events/activities
- Play safely event
- Volunteers week Take 5 Picnic and nature trail
- The Great Get Together
- Supporting the Health and Wellbeing initiatives

Our amazing volunteers are proud to be involved in BMCA LTD and are open to tell people what they get from their involvement and how it strengthens them personally. The impact of their engagement is monitored and measured by WEMWBB forms and feedback from each volunteer.

We look at recruiting volunteers at all events and consistently work closely and look for all opportunities to help enable this recruitment and process.

From the end of January up to May, volunteers have given: 818 hours of time.

In kind monetary value: £7.83 x 818= £6,404.94 (based on the national living wage 2018 hourly rate)

Working with Older people

Older people have been encouraged to help plan activities that meet our five ways to Wellbeing: Connect, Take Notice, Keep Learning, Be Active and Give, the group decided that there was several events throughout the year

Celebrating our BMCA's 25th Anniversary we had two baking workshops leading up to the Big Event encouraging family members to work together to learn how to bake for the first time. Creating a community spirit they decided that they would like to do a big Barlow Moor Bake Off. The baking events were well attended by fifteen individual men, women and children of varied ages, ethnicity and abilities. The event proved to be a success and was enjoyed by members of the Over 60's group.

We continue to carry out the regular activities such as chair based exercise and some have started their own group of walking in Chorlton Water Park with a good weekly attendance with an average of 10 individual's.

As part of connecting with the wider community we have had six day trips throughout the year with the use of a mini bus, taxi and coaches as part of reminisce, history and increase of knowledge.

For those who don't have family members to go on holiday with as a group we take the time to explore the places they would like to visit taking into consideration travel time and cost. This year we planned a four day holiday to Yorkshire attended by five service users and two chaperones. The group thoroughly enjoyed themselves exploring the local area and visiting some of the local attractions.

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The group arranged the Autumn Fair they encouraged each other to raise funding for the community centre by selling greeting cards that are made by themselves for all occasions, bric-a-brac and home-made craft.

The annual winter warmer was well attended with around 20 service users and was gave information about how to stay safe and warmth in the winter, hosted by Barlow Moor, Buzz and Southway Housing. A hearty meal was provided to the users along with being able to interact with other members of the community.

In preparation for Christmas the group decided that they wanted to go out for Lunch which was attended and twenty-four service users

As the group work alongside the local Food bank, we socialised with the wider members of the community for Christmas Lunch which had a large attendance from the community.

The Over 60's have most recently explored the 1950's and 1960's and have now created their own History Group exploring their community and paid a visit to the People's History Museum and are currently planning on the next museum they would like to visit.

Financial review

The charity continued to build on a period of consolidation. Income totalled £359,475 (2017 £339,928) and total expenditure £328,997 (2017 £347,959) leaving a surplus of £30,478. Unrestricted reserves at the year end were £29,938, up from £6,811 in 2017.

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 2018 was £29,938 of which £26,868 are free reserves, after allowing for funds tied up in tangible fixed assets. Restricted reserves totalled £108,445 with £87,494 relating to fixed assets (spent) and £20,951 relating to revenue.

The trustees aim to establish and maintain free reserves in unrestricted funds at a level which equates to approximately two months of unrestricted charitable expenditure (currently £62,000).

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 trustees consider that the charity is a going concern. Grants of £ 375,000 have been confirmed for 2018/19.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, young people, other service users and visitors.

BARLOW MOOR COMMUNITY ASSOCIATION LIMITED**Trustees responsibilities in relation to the financial statements**

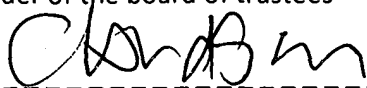
The charity trustees (who are also the directors of Barlow Moor Community Association Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally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



Chair Clover Hudson

Date: 3rd May 2018

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BARLOW MOOR COMMUNITY ASSOCIATION LIMITED

I report on the accounts of the company for the Year Ended 31st March 2018, which are set out on pages 13 to 23.

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 Institute of Chartered Accountants in England and Wales.

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, except as shown 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 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.



EL Anderson MA FCA CTA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Date: 3rd May 2018

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2018**
(including income and expenditure account)

	Notes	Unrestricted Revenue Funds 2018 £	Restricted Revenue Funds 2018 £	Year Ended 31 March 2018 £	Year Ended 31 March 2017 £
INCOME FROM					
Donations & Legacies	2	577	103	680	753
Donation In Kind		-	3,800	3,800	3,800
Charitable activities	3	23,756	304,588	328,344	311,262
Other Trading Activities	4	23,546	3,105	26,651	24,090
Investment Income		-	-	-	23
TOTAL INCOME		47,879	311,596	359,475	339,928
RESOURCES EXPENDED					
Costs of Raising Funds	5	9,785	-	9,785	8,322
Charitable Activities	6	13,112	306,100	319,212	339,637
TOTAL EXPENDITURE		22,897	306,100	328,997	347,959
NET INCOME (EXPENDITURE) & NET MOVEMENT IN FUNDS FOR THE YEAR		24,982	5,496	30,478	(8,031)
Gross Transfer between funds	16	-	-	-	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD	16	6,811	101,094	107,905	115,936
TOTAL FUNDS CARRIED FORWARD	16	31,793	106,590	138,383	107,905

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

BALANCE SHEET AS AT 31 MARCH 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible Fixed Assets	10	90,564	94,518
CURRENT ASSETS			
Debtors	11	9,696	4,306
Cash at Bank and in Hand		<u>136,510</u>	<u>76,428</u>
		146,206	80,734
LIABILITIES:			
Amounts falling due within one year	12	<u>(98,387)</u>	<u>(67,347)</u>
NET CURRENT ASSETS		47,819	13,387
TOTAL ASSETS		<u>138,383</u>	<u>107,905</u>
THE FUNDS OF THE CHARITY			
Restricted Income Funds	17	106,590	101,094
Unrestricted Income Funds	17	<u>31,793</u>	<u>6,811</u>
TOTAL CHARITY FUNDS		<u>138,383</u>	<u>107,905</u>

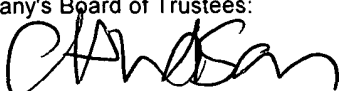
For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

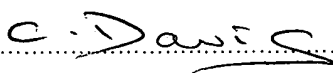
Approved on behalf of the Company's Board of Trustees:

Trustee



Ms Clover Hudson

Trustee



Mrs Christine Davis

Date: 3rd May 2018

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2018

	2018 £	2017 £
RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net movement in funds	30,478	(8,031)
Add back depreciation	8,454	9,420
Deduct investment income	-	(23)
Decrease/(increase) in debtors	(5,390)	11,864
Increase/(decrease) in creditors	31,040	2,979
Net cash used in operating activities	64,582	16,209
Cash flows from investment activities:		
Interest	-	23
Purchase of fixed assets	(4,500)	(1,224)
Net cash provided by investing activities	(4,500)	(1,201)
 Increase/(decrease) in cash and cash equivalents during the year	 60,082	 15,008
 Cash and cash equivalents brought forward	 76,428	 61,420
Cash and cash equivalents carried forward	136,510	76,428

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

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 £nil restricted funds at the year end.

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 16.

(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 staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 7.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 6.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

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(h) Tangible fixed assets and depreciation

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Computer Equipment	33.33% on cost
Furniture & Equipment	25% on cost
Leasehold Improvements	over 22 years from January 2014

(i) Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not registered for VAT.

(j) Pensions

The charity does not currently operate a pension scheme for its employees, but is working towards meeting its future obligations under auto enrollment legislation.

(k) Contingent liabilities

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

(l) Commitments Under Operating Leases

Rentals are charged to income and expenditure as they fall due.

	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
	£	£	£	£
2 INCOME FROM DONATIONS AND LEGACIES				
Donations	577	103	680	753
	<u>577</u>	<u>103</u>	<u>680</u>	<u>753</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Grants:				
MCC TSPG	-	37,800	37,800	37,800
MCC CCG	-	7,079	7,079	2,867
MCC Food Poverty (£1,000 deferred)	-	179	179	1,820
MCC IAG	-	-	-	3,662
MCC NIF - Youth Job Club (£5,354 deferred)	-	1,784	1,784	-
MCC NIF Learning Hub	-	4,250	4,250	-
MCC Work & Skills	-	4,000	4,000	-
MCC One to One Support	-	3,526	3,526	-
Shaw Trust	480	-	480	-
Ford Britain Trust	-	3,000	3,000	-
Forever Manchester	-	200	200	-
Good Things Foundation / Tinder Trust	-	2,950	2,950	2,200
MACC - Inclusion Pilot Grant	-	1,632	1,632	-
The Co-operative	-	3,204	3,204	-
Awards for All	-	-	-	7,067
Southways - Learning Hub	-	19,848	19,848	19,848
Big Lottery - Celebration	-	4,177	4,177	5,793
Big Lottery - Reaching Communities (£44,528 def)	-	29,391	29,391	-
The Henry Smith Charity (£13,200 deferred)	-	25,950	25,950	12,750
Neighbourhood Inv. Fund - Drop In	-	-	-	6,000
Zochonis Trust	2,500	-	2,500	2,500
Southway - Pilot	-	-	-	5,000
Southway - Work Club	-	-	-	2,500
Southway - IT Equipment (£3,326 deferred)	-	450	450	1,224
Peter Kershaw Trust	-	10,000	10,000	25,417
Unitarian Church	-	-	-	2,000
MCC Playscheme	-	10,660	10,660	14,272
MCC Playfund	-	9,918	9,918	16,974
MCC Wellbeing	-	19,800	19,800	19,800
Manchester Carers Forum	-	-	-	615
Wates (£10,000 deferred)	-	2,500	2,500	8,333
Hucklow	-	320	320	320
Free Entitlement	-	69,724	69,724	69,560
Nursery Parents Association	-	1,316	1,316	-
Neighbourhood Inv. Fund - Nursery	-	-	-	1,127
MCC Hate Crime	-	-	-	600
St James Place	-	-	-	2,500
Third Party Grants	-	-	-	55
BBC Children in Need	-	9,996	9,996	-
Peoples Health Trust	-	-	-	2
Total Grants	2,980	283,654	286,634	272,606
Contracts - Youth Work	16,814	-	16,814	16,814
Group Contributions etc	-	17,234	17,234	12,919
Memberships	120	-	120	-
Activities & Outings	-	3,700	3,700	3,929
Staff Costs reimbursement	-	-	-	494
Family Fun Day	-	-	-	1,500
MCC Merseybank Celebration	592	-	592	-
South Neighbourhood Team - Merseyfest	1,000	-	1,000	-
South Neighbourhood Team - Other	2,000	-	2,000	-
Student Placement	250	-	250	3,000
	20,776	20,934	41,710	38,656
	23,756	304,588	328,344	311,262

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2018	2017
	£	£	£	£
Room Hire	20,303	1,838	22,141	18,248
Fundraising	2,988	1,245	4,233	4,164
Photocopy Charges	220	-	220	308
Other Income	35	22	57	1,370
	<u>23,546</u>	<u>3,105</u>	<u>26,651</u>	<u>24,090</u>

5 NET INCOMING RESOURCES FOR THE YEAR

	2018	2017
	£	£
The net incoming (outgoing) resources are stated after charging:		
Depreciation (owned assets)	8,454	9,420
Independent Examination	990	900
Other Financial Services	3,719	3,372
Trustees (Directors) Remuneration (see note 13)	-	-

6 EXPENDITURE

	Basis of allocation	Centre	Activities	Total 2018	Total 2017
		£	£	£	£
Expenditure on Generating Funds					
Employment Costs	Staff Time	7,911	-	7,911	7,194
Premises Costs	Staff Time	754	1,120	1,874	1,128
		<u>8,665</u>	<u>1,120</u>	<u>9,785</u>	<u>8,322</u>
Expenditure on Charitable Activities					
Employment Costs	Staff Time	50,530	147,761	198,291	210,278
Recruitment	Staff Time	-	492	492	-
Freelance & Casual Workers	Staff Time	1,934	11,298	13,232	14,076
DBS Checks	Staff Time	66	77	143	206
Premises Costs	Activity	-	14,997	14,997	9,031
Volunteer Expenses	Staff Time	873	-	873	1,076
Staff Travel	Staff Time	220	24	244	435
Staff Training	Staff Time	135	434	569	1,731
Uniforms	Staff Time	117	230	347	225
Centre Activities	Activity	324	15,273	15,597	28,896
Subscriptions	Activity	-	570	570	158
Publicity & Website	Activity	165	1,116	1,281	216
Support Costs		4,534	56,397	60,931	61,501
Governance Costs		9,739	1,906	11,645	11,808
		<u>68,637</u>	<u>250,575</u>	<u>319,212</u>	<u>339,637</u>

7 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

		General Support	Governance	Total
		£	£	£
Employment Costs	Staff Time	26,788		26,788
Premises Costs	Activity	1,874		1,874
Donation In Kind - premises	Activity	3,800		3,800
Insurance	Activity	2,368		2,368
Cleaning	Activity	3,622		3,622
Equipment Leasing	Activity	2,926		2,926
Repairs & Renewals	Activity	1,638		1,638
Minor Equipment & Software	Activity	2,049		2,049
Telephone & Internet	Activity	3,602		3,602
Post, Printing & Stationery	Activity	1,588		1,588
Sundries	Activity	161		161
Payroll Services	Activity	2,061		2,061
Depreciation	Activity	8,454		8,454
Accountancy	Governance		4,709	4,709
Consultancy & Project Mgmt	Governance		6,936	6,936
		<u>60,931</u>	<u>11,645</u>	<u>72,576</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

8 STAFF NUMBERS AND COSTS*Staff costs were as follows:*

	2018	2017
	£	£
Salaries and wages	220,504	231,548
Social security costs	11,412	10,163
Pensions	1,074	-
	<u>232,990</u>	<u>241,711</u>

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

	Number	Number
Management & Administration	2	2
Services	6	6
	<u>8</u>	<u>8</u>

Along with the trustees the key management personnel are the Centre manager and Operations manager. The total employment benefits, including employer pension contributions of the key management personnel were £62,098 (2017 £56,232). No employee has benefits in excess of £60,000.

9 AMOUNTS DUE UNDER OPERATING LEASE ARRANGEMENTS

	2018	2017
	£	£
Due within one year	1,773	2,481
Due within 2-5 years	-	1,773
	<u>1,773</u>	<u>4,254</u>

A lease of £3,800 per annum for use of the premises exists but to date the lessor has donated use in kind.

10 TANGIBLE FIXED ASSETS

	Leasehold Improvements	Furniture & Equipment	Computer Equipment	Total
	£	£	£	£
COST				
At 1 April 2017	110,553	14,318	4,990	129,861
Additions		4,500	-	4,500
Disposals				-
At 31 March 2018	<u>110,553</u>	<u>18,818</u>	<u>4,990</u>	<u>134,361</u>
DEPRECIATION				
At 1 April 2017	19,177	11,992	4,174	35,343
Charge for Period	5,075	2,971	408	8,454
At 31 March 2018	<u>24,252</u>	<u>14,963</u>	<u>4,582</u>	<u>43,797</u>
NET BOOK VALUE				
At 31 March 2018	<u>86,301</u>	<u>3,855</u>	<u>408</u>	<u>90,564</u>
At 31 March 2017	<u>91,376</u>	<u>2,326</u>	<u>816</u>	<u>94,518</u>

11 DEBTORS

	2018	2017
	£	£
Other Debtors	9,019	3,712
Prepayments	677	594
	<u>9,696</u>	<u>4,306</u>

12 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
Other Creditors	2,243	3,890
Other Taxes and Social Security Costs	3,698	2,863
Deferred Income	77,408	45,946
Accruals	15,038	14,648
	<u>98,387</u>	<u>67,347</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

13 DEFERRED INCOME

	2018 £	2017 £
Deferred income comprises grants paid in advance.		
Balance as at 1st April	45,946	42,824
Amount released to income earned from charitable activities	(42,620)	(42,824)
Amount deferred in the year	74,082	45,946
Balance as at 31st March	<u>77,408</u>	<u>45,946</u>

Deferred income comprises grants in advance.

14 TRUSTEE REMUNERATION AND EXPENSES

Except as disclosed below no remuneration has been paid or is due to be paid to any of the trustees in respect of the period.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

Clover Hudson	Yoga Tuition	<u>£160</u>
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15 CONTINGENT LIABILITIES

	2018 £	2017 £
At 31 March	<u>nil</u>	<u>nil</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

16 ANALYSIS OF CHARITABLE FUNDS	At 1st April 2017	Incoming Resources	Expenditure	Transfers	At 31st March 2018
<i>Analysis of Movement in Restricted Funds</i>	£	£	£	£	£
Centre					
MCC TSPG	-	37,800	(37,800)	-	-
Big Lottery - Reaching Communities *	-	29,391	(24,370)	-	5,021
Big Lottery - Celebration Grant	-	4,177	(4,177)	-	-
Forever Manchester	-	200	(200)	-	-
The Henry Smith Charity	(51)	25,950	(25,899)	-	-
Wates - (£10,000 deferred)	-	2,500	(2,500)	-	-
Donation in Kind - premises costs	-	3,800	(3,800)	-	-
Learning Hub					
Southways - Learning Hub	-	19,848	(19,848)	-	-
Southway - Learning Hub Pilot	700	-	(700)	-	-
Southway - Work Club	337	-	(337)	-	-
NIF- Youth Job Club	-	1,785	(1,421)	-	364
MCC - NIF Learning Hub	-	4,250	(4,250)	-	-
Work & Skills	-	4,000	(4,000)	-	-
Southway - I.T.	-	450	(450)	-	-
Learning Hub - other income	-	1,838	(1,838)	-	-
Tinder Foundation / Good Things Foundation	-	2,950	(2,950)	-	-
Young People & Jplayschemes					
MCC Playfund 1	-	9,918	(9,918)	-	-
Hucklow	-	320	(320)	-	-
BBC Children in Need	-	9,996	(9,996)	-	-
Peter Kershaw Trust	8,200	10,000	(18,200)	-	-
MCC Playscheme	1,570	10,660	(11,702)	-	528
Food Poverty - Playscheme	468	179	(647)	-	-
Playscheme Contributions	204	-	-	-	204
Wellbeing					
MCC Wellbeing	-	19,800	(19,800)	-	-
MCC CCG	-	7,079	(7,079)	-	-
Over 60's Contributions	33	8,278	(5,648)	-	2,663
Nursery					
MCC - Free Entitlement etc	-	69,723	(69,723)	-	-
MCC - One to One Support	-	3,526	(3,526)	-	-
Nursery Parents Association	-	1,316	(1,316)	-	-
MACC - Inclusion Pilot Grant	-	1,632	(1,632)	-	-
Nursery Donations	-	112	(10)	-	102
Nursery Fees & Contributions	-	8,144	-	-	8,144
Out of School Club	-	5,770	(4,335)	-	1,435
Co-operative Grant (also see capital)	-	1,704	(1,069)	-	635
	11,461	307,096	(299,461)	-	19,096
Capital Funds					
Veolia	36,635	-	(2,035)	-	34,600
Wates	16,364	-	(909)	-	15,455
MCC- S Mcr Regeneration	9,820	-	(545)	-	9,275
Early Years - Playground	20,131	-	(1,123)	-	19,008
Southway Donation in Kind	5,611	-	(463)	-	5,148
Southway IT Equipment	816	-	(408)	-	408
Mcr Playfund 1	127	-	(127)	-	-
Nursery Capital (Co-op & Ford Britain)	-	4,500	(900)	-	3,600
MCC Cash Grant Tables	28	-	(28)	-	-
Youth Capital Fund	101	-	(101)	-	-
	89,633	4,500	(6,639)	-	87,494
	101,094	311,596	(306,100)	-	106,590
Analysis of Movement in Unrestricted Funds:					
Designated Capital	-	-	-	3,070	3,070
General Funds	6,811	47,879	(22,897)	(3,070)	28,723
	6,811	47,879	(22,897)	-	31,793
Total Funds	107,905	359,475	(328,997)	-	138,383

Big Lottery Reaching Communities - received £73,919, deferred £44,628 being quarter 2 £28,819, building capabilities £15,000 allocation and balance of advanced award £709.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
	£	£	£	£
Tangible Fixed Assets	3,070	87,494	90,564	94,518
Net Current Assets	28,723	19,096	47,819	13,387
	<u>31,793</u>	<u>106,590</u>	<u>138,383</u>	<u>107,905</u>

18 GOING CONCERN

The company's main source of income is grant funding and rental 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 the funding income should cease.

19 POST BALANCE SHEET EVENTS

The trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented.

20 CONTROL OF THE COMPANY

Control of the company lies with the volunteer trustees named on Page 1.