

Millan Centre

Charity number 1059060

A company limited by guarantee number 02255934

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Millan Centre

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

Millan Centre

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Elizabeth Hellmich	Chair	
Mary Somerville	Secretary	
Joanna Allan	Treasurer	
Isabel Arnold		
Saliha Sadiq		
Shabina Aslam		

Company secretary	Mary Somerville	
Charity number	1059060	Registered in England and Wales
Company number	02255934	Registered in England and Wales

Registered and principal address	Bankers
Victor Street	Unity Trust Bank
Bradford	9 Brindley Place
BD9 4RA	Birmingham
	B1 2HB

Independent examiner

Rhys North ACA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a charitable company limited by guarantee and was formed on 10 May 1988. It is governed by a memorandum and articles of association as amended by special resolution dated 9 October 1993, 6 November 2020 and 8 March 2021. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1. The members can appoint up to 12 trustees who meet monthly and are responsible for the strategic direction and policy of the charity. This management committee is made up of a diverse group of people who have the relevant skills relating to the work of the charity.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Millan Centre

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

To educate and provide or assist in the provision of facilities for recreation or leisure time occupation for women and girls in the area bounded by Oak Lane, North Park Road, Park View, Heaton Road, Scotchman Road, Toller Lane, Lilycroft Road in the city of Bradford in the interests of social welfare with the object of improving the conditions of life of such persons.

To establish and maintain a community centre.

To further such charitable purposes as shall from time to time be determined by the Committee of management.

The charity's main activities

We are a community centre for women, girls and children in the Manningham and Heaton area of Bradford.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular to the advancement of education and provision of facilities for recreation and leisure time. Our services are open to all women and girls in the area.

Achievements and performance

The Millan Centre continued to offer Adult Education classes for women during the Covid 19 crisis, we had classes such as Gardening, Car Maintenance, Arts & Crafts, Setting up a small business, Henna and Confidence Building. Some of our classes were held online & some at the Centre in accordance with Covid guidelines. We delivered food weekly to the over 50's group & also sent out work & activity packs to help the women during lockdown. We also set up weekly phone calls and visits with the over 50's group.

Alongside our classes we set up Mental Health Counselling and arts-based classes to help people suffering from Covid19 related Mental Health issues.

We lease out our Nursery but the payments for this have been intermittent as funding for the children has been lowered & also due to the on & off lockdowns over the year, but because this is a necessary provision for the community we have allowed this to continue at a much lower payable rent.

Financial review

The net income for the year was £5,947, including net expenditure of £8,113 on unrestricted funds and net income of £14,060 on restricted funds, after transfers.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Millan Centre

Trustees' report (continued) for the year ended 31 March 2021

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £34,518; which represent just over 7 months of planned expenditure.

The purpose for which reserves are held:

To provide continuity of activities in the event of a large variation in income for example a large funder pulling out unexpectedly. We recognise the need to try to find a wider variety of funding for the centre's future financial health.

To cover administration, fund raising and support costs without which the Millan Centre could not function. We seek to maintain the present level of financial activity.

To deal with financial emergencies e.g. a major unexpected repair.

To deal with short term fluctuations in cash flow e.g. a funding source that pays in arrears.

To be able to develop new projects and grasp new opportunities as they arise.

To cover any necessary staff redundancy payments or any other staff related expenses such as maternity pay.

The reserves shall be 10% of the annual income to be increased to 6 months of the annual expenditure if this is possible and at least 50% of these to be in a readily realisable form.

The reserve is to be held in a suitable account with a good rate of interest. The business manager and treasurer to review levels of reserves and recommend to the management committee if they need to be changed every 6 months or sooner if there is a significant change in circumstances.

The level of the reserve is to be reviewed at the end of the financial year when the excess of income over expenditure is known.

The policy is to be reviewed annually.

Millan Centre

Trustees' report (continued) for the year ended 31 March 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on

Signed: (Trustee)

Name:

Millan Centre

Independent examiner's report to the trustees of Millan Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Name: Rhys North ACA

Date:

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Millan Centre

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	12,560	56,425	68,985	20,933
Sales and fees		1,465	-	1,465	4,329
Rental income		8,143	-	8,143	27,482
Bank interest		22	-	22	87
Other Income		-	-	-	235
Total income		22,190	56,425	78,615	53,066
Expenditure on:					
Salaries and NI	(3)	15,446	10,131	25,577	22,956
Payroll expenses		270	667	937	560
DBS and professional fees		148	202	350	-
Training		-	540	540	-
Activity costs		2,500	8,530	11,030	2,234
Rates and water		309	616	925	1,416
Cleaning and premises expenses		2,800	1,840	4,640	2,819
Heat and light		3,629	1,870	5,499	(1,096)
Printing, postage and stationery		124	82	206	242
Insurance		568	1,164	1,732	1,676
Telephone		-	406	406	278
Materials and resources		544	2,194	2,738	1,472
Refreshments		-	1,538	1,538	1,490
Sundry expenses		97	50	147	141
Independent examination		570	-	570	480
Internet and IT		2,277	1,052	3,329	2,045
Girls group expenses		405	4,392	4,797	550
Depreciation		2,997	-	2,997	2,997
Building improvements		4,710	-	4,710	-
Total expenditure		37,394	35,274	72,668	40,260
Net income / (expenditure)		(15,204)	21,151	5,947	12,806
Transfers between funds		7,091	(7,091)	-	-
Net movement in funds		(8,113)	14,060	5,947	12,806
Fund balances brought forward		84,917	1,847	86,764	73,958
Fund balances carried forward	(4)	76,804	15,907	92,711	86,764

All incoming resources and resources expended derive from continuing activities.

Millan Centre
Balance sheet
as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 42,286	-	42,286	45,283
Total fixed assets	<u>42,286</u>	<u>-</u>	<u>42,286</u>	<u>45,283</u>
Current assets				
Debtors and prepayments	(6) 3,700	581	4,281	15,723
Cash at bank and in hand	(7) 31,738	15,326	47,064	28,503
Total current assets	<u>35,438</u>	<u>15,907</u>	<u>51,345</u>	<u>44,226</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 920	-	920	2,745
Total current liabilities	<u>920</u>	<u>-</u>	<u>920</u>	<u>2,745</u>
Net current assets / (liabilities)	<u>34,518</u>	<u>15,907</u>	<u>50,425</u>	<u>41,481</u>
Net assets	<u>76,804</u>	<u>15,907</u>	<u>92,711</u>	<u>86,764</u>
Funds				
Unrestricted funds	76,804	-	76,804	84,917
Restricted funds	-	15,907	15,907	1,847
Total funds	<u>76,804</u>	<u>15,907</u>	<u>92,711</u>	<u>86,764</u>

For the year ending 31 March 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

Millan Centre

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Project and office equipment: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Millan Centre
Notes to the accounts continued
for the year ended 31 March 2021

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants and donations

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Ark Charity Shop	-	500	500	1,980
Bradford Metropolitan District Council (BMDC)	10,000	27,902	37,902	14,399
HMRC Job Retention Scheme (JRS)	-	5,322	5,322	-
National Lottery Community Fund (NLCF)	-	9,300	9,300	-
Sir George Martin Trust	-	-	-	1,300
Sovereign Health Care	-	-	-	3,000
Together4Health	-	9,081	9,081	-
West Yorkshire (WY) Police Commissioner	-	4,320	4,320	-
	-	-	-	-
Donations	2,560	-	2,560	254
	<u>12,560</u>	<u>56,425</u>	<u>68,985</u>	<u>20,933</u>

3 Staff costs and numbers

	2021	2020
	£	£
Gross salaries	25,577	22,956
Social security costs	107	-
Employment allowance	(107)	-
	<u>25,577</u>	<u>22,956</u>

The average number employees during the year was 5.1, being an average of 1.3 full time equivalent (2020: 5, 1.2 FTE). There were no employees with emoluments above £60,000.

Millan Centre

Notes to the accounts continued for the year ended 31 March 2021

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Ark - Classes	97	-	1	-	96
Ark - Covid	-	500	500	-	-
BMDC Celebration	450	-	-	-	450
BMDC Cleaner Streets	-	1,500	-	-	1,500
BMDC Core	-	4,962	4,962	-	-
BMDC Older People	-	9,449	9,449	-	-
HMRC JRS	-	5,322	5,322	-	-
Innovation Fund	-	11,991	4,935	(5,591)	1,465
NLCF Safer than Ever	-	9,300	2,095	(1,500)	5,705
Sir George Martin Trust	1,300	-	668	-	632
Together4Health	-	9,081	3,022	-	6,059
WY Police Commissioner	-	4,320	4,320	-	-
	<u>1,847</u>	<u>56,425</u>	<u>35,274</u>	<u>(7,091)</u>	<u>15,907</u>

Fund name

Purpose of restriction

Ark - Classes	To support an Employability and Computer class and equipment.
Ark - Covid	To contribute towards Covid related costs including PPE.
BMDC Celebration	To support a community event at the Millan Centre.
BMDC Cleaner Streets	To fund initiatives aimed at improving the cleanliness and environment of local streets.
BMDC Core	To contribute to core costs.
BMDC Older People	To provide a range of preventative and early intervention services that promote the independence and well being of older people.
HMRC JRS	To contribute towards costs of furloughed staff.
Innovation Fund	To support the provision of ESOL classes. The transfer is for an agreed contribution to room hire costs and overhead costs.
NLCF Safer than Ever	To provide mental health counselling and arts based classes to help people suffering from Covid-19 related mental health issues. The transfer is for an agreed contribution to room hire costs.
Sir George Martin Trust	To support an educational and social awareness group for girls.
Together4Health	To provide mental health and art therapy support.
WY Police Commissioner	To support sessions for the Girls group.

Millan Centre

Notes to the accounts continued for the year ended 31 March 2021

5 Tangible assets	Freehold land	Freehold buildings	General Equipment	Total
<u>Cost</u>		£	£	£
At 1 April 2020	9,707	96,867	57,958	164,532
Additions	-	-	-	-
At 31 March 2021	<u>9,707</u>	<u>96,867</u>	<u>57,958</u>	<u>164,532</u>
<u>Depreciation</u>				
At 1 April 2020	-	64,421	54,828	119,249
Charge for year	-	1,937	1,060	2,997
At 31 March 2021	<u>-</u>	<u>66,358</u>	<u>55,888</u>	<u>122,246</u>
<u>Net book value</u>				
At 31 March 2021	<u>9,707</u>	<u>30,509</u>	<u>2,070</u>	<u>42,286</u>
At 31 March 2020	<u>9,707</u>	<u>32,446</u>	<u>3,130</u>	<u>45,283</u>
6 Debtors and prepayments			2021	2020
			£	£
Debtors			3,990	12,319
Prepayments			291	3,404
			<u>4,281</u>	<u>15,723</u>
7 Cash at bank and in hand			2021	2020
			£	£
Cash at bank			46,810	28,159
Cash in hand			254	344
			<u>47,064</u>	<u>28,503</u>
8 Creditors and accruals			2021	2020
			£	£
Creditors			350	2,265
Accruals			570	480
			<u>920</u>	<u>2,745</u>

Millan Centre
Notes to the accounts continued
for the year ended 31 March 2021

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits			2021	2020
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Elizabeth Hellmich	Trustee	Provision of tutoring freelance services	870	-
Saliha Sadiq	Trustee	Provision of tutoring freelance services	6,295	-
Susan Hellmich	Daughter of trustee	Engaged on a temporary cleaning contract.	107	-
			<u>7,272</u>	<u>-</u>

Millan Centre

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	12,560	3,254	56,425	17,679	68,985	20,933
Sales and fees	1,465	4,329	-	-	1,465	4,329
Rental income	8,143	27,482	-	-	8,143	27,482
Bank interest	22	87	-	-	22	87
Other Income	-	235	-	-	-	235
Total income	22,190	35,387	56,425	17,679	78,615	53,066
Expenditure						
Salaries and NI	15,446	16,292	10,131	6,664	25,577	22,956
Payroll expenses	270	560	667	-	937	560
DBS and professional fees	148	-	202	-	350	-
Training	-	-	540	-	540	-
Activity costs	2,500	51	8,530	2,183	11,030	2,234
Rates and water	309	-	616	1,416	925	1,416
Cleaning and premises expenses	2,800	1,079	1,840	1,740	4,640	2,819
Heat and light	3,629	(1,096)	1,870	-	5,499	(1,096)
Printing, postage and stationery	124	33	82	209	206	242
Insurance	568	166	1,164	1,510	1,732	1,676
Telephone	-	-	406	278	406	278
Materials and resources	544	72	2,194	1,400	2,738	1,472
Refreshments	-	8	1,538	1,482	1,538	1,490
Sundry expenses	97	22	50	119	147	141
Independent examination	570	480	-	-	570	480
Internet and IT	2,277	945	1,052	1,100	3,329	2,045
Girls group expenses	405	4	4,392	546	4,797	550
Depreciation	2,997	2,997	-	-	2,997	2,997
Building improvements	4,710	-	-	-	4,710	-
Total expenditure	37,394	21,613	35,274	18,647	72,668	40,260
Net income / (expenditure)	(15,204)	13,774	21,151	(968)	5,947	12,806
Transfers between funds	7,091	(1,026)	(7,091)	1,026	-	-
Net movement in funds	(8,113)	12,748	14,060	58	5,947	12,806
Fund balances brought forward	84,917	72,169	1,847	1,789	86,764	73,958
Fund balances carried forward	76,804	84,917	15,907	1,847	92,711	86,764