

Millan Centre

Charity number 1059060

A company limited by guarantee number 02255934

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Millan Centre

Annual Report and Financial Statements for the year ended 31 March 2022

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 14

Prepared by West Yorkshire Community Accountancy Service CIO

Millan Centre

Trustees' report for the year ended 31 March 2022

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 MBE	Chair	
Mary Somerville	Company Secretary	
Joanna Allan	Treasurer	
Isabel Arnold		
Saliha Sadiq	Vice Chair	
Shabina Aslam		
Iram Sadiq		Appointed 11 November 2021
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 Accountancy Service CIO

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.

Objects 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 Road, 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.

Millan Centre

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities continued

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 and some at the Centre in accordance with Covid guidelines. We delivered food weekly to the over 50's group and also sent out work and 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 and also due to the on and 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 £4,604, including net expenditure of £5,514 on unrestricted funds and net income of £10,118 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £27,702; which represent nearly 5 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 a minimum of 3 months budgeted expenditure and a maximum of 6 months budgeted expenditure.

The centre administrator 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 2022

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 1/8/2022

Joanna Allan (Trustee)

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 2022, which are set out on pages 6 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.

Rhys North ACA

1/8/2022

West Yorkshire Community Accountancy Service CIO

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 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	70	46,540	46,610	68,985
Sales and fees		603	-	603	1,465
Rental income		17,612	-	17,612	8,143
Bank interest		13	-	13	22
Other Income		1,459	-	1,459	-
Total income		19,757	46,540	66,297	78,615
Expenditure on:					
Salaries and NI	(3)	19,516	8,639	28,155	25,577
Payroll expenses		184	194	378	937
DBS and professional fees		90	720	810	350
Training		-	10	10	540
Activity costs		5	8,465	8,470	11,030
Rates and water		531	1,058	1,589	925
Cleaning and premises expenses		692	2,923	3,615	4,640
Heat and light		3,948	2,379	6,327	5,499
Printing, postage and stationery		57	83	140	206
Insurance		1,432	450	1,882	1,732
Telephone		191	270	461	406
Materials and resources		547	1,693	2,240	2,738
Refreshments		5	1,483	1,488	1,538
Sundry expenses		174	274	448	147
Independent examination		600	-	600	570
Internet and IT		1,173	586	1,759	3,329
Girls group expenses		-	80	80	4,797
Depreciation		3,241	-	3,241	2,997
Building improvements		-	-	-	4,710
Total expenditure		32,386	29,307	61,693	72,668
Net income / (expenditure)		(12,629)	17,233	4,604	5,947
Transfers between funds		7,115	(7,115)	-	-
Net movement in funds		(5,514)	10,118	4,604	5,947
Fund balances brought forward		76,804	15,907	92,711	86,764
Fund balances carried forward	(4)	71,290	26,025	97,315	92,711

All incoming resources and resources expended derive from continuing activities.

Millan Centre
Balance sheet
as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 43,588	-	43,588	42,286
Total fixed assets	<u>43,588</u>	<u>-</u>	<u>43,588</u>	<u>42,286</u>
Current assets				
Debtors and prepayments	(6) 6,185	-	6,185	4,281
Cash at bank and in hand	(7) 24,525	26,345	50,870	47,064
Total current assets	<u>30,710</u>	<u>26,345</u>	<u>57,055</u>	<u>51,345</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 3,008	320	3,328	920
Total current liabilities	<u>3,008</u>	<u>320</u>	<u>3,328</u>	<u>920</u>
Net current assets / (liabilities)	<u>27,702</u>	<u>26,025</u>	<u>53,727</u>	<u>50,425</u>
Total assets less current liabilities	<u>71,290</u>	<u>26,025</u>	<u>97,315</u>	<u>92,711</u>
Net assets	<u>71,290</u>	<u>26,025</u>	<u>97,315</u>	<u>92,711</u>
Funds				
Unrestricted funds	71,290	-	71,290	76,804
Restricted funds	-	26,025	26,025	15,907
Total funds	<u>71,290</u>	<u>26,025</u>	<u>97,315</u>	<u>92,711</u>

For the year ending 31 March 2022 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 1/8/2022

Joanna Allan (Trustee)

Millan Centre

Notes to the accounts

for the year ended 31 March 2022

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 2022

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.

Millan Centre

Notes to the accounts continued for the year ended 31 March 2022

2 Grants and donations	2022	2022	2022	2021
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Allen Lane Foundation	-	3,000	3,000	-
Ark Charity Shop	-	1,000	1,000	500
Awards for All	-	9,850	9,850	-
Bradford Metropolitan District Council (BMDC)	-	15,049	15,049	37,902
Made in Manningham (MiM)	-	5,600	5,600	-
Northern Power Grid	-	12,041	12,041	2,560
HMRC Job Retention Scheme (JRS)	-	-	-	5,322
National Lottery Community Fund (NLCF)	-	-	-	9,300
Together4Health	-	-	-	9,081
West Yorkshire (WY) Police Commissioner	-	-	-	4,320
Other donations	70	-	70	-
	<u>70</u>	<u>46,540</u>	<u>46,610</u>	<u>68,985</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	28,155	25,577
Social security costs	196	107
Employment allowance	(196)	(107)
	<u>28,155</u>	<u>25,577</u>

The average number of employees during the year was 5, being an average of 1.3 full time equivalent (2021: 5.1, 1.3 FTE). There were no employees with emoluments above £60,000.

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Ark - Classes	96	1,000	406	(690)	-
BMDC Celebration	450	-	450	-	-
BMDC Cleaner Streets	1,500	-	-	-	1,500
BMDC Core	-	4,500	4,500	-	-
BMDC Older People	-	9,449	9,449	-	-
Innovation Fund	1,465	-	1,465	-	-
NLCF Safer than Ever	5,705	-	4,333	(1,372)	-
Sir George Martin Trust	632	-	632	-	-
Together4Health	6,059	-	4,859	(1,200)	-
National Powergrid	-	12,041	2,178	(3,188)	6,675
BMDC Mental Health	-	1,100	435	(665)	-
Allen Lane Foundation	-	3,000	-	-	3,000
Awards for All	-	9,850	-	-	9,850
MiM Seed Funding	-	5,000	-	-	5,000
MiM Community Event	-	600	600	-	-
	<u>15,907</u>	<u>46,540</u>	<u>29,307</u>	<u>(7,115)</u>	<u>26,025</u>

Millan Centre
Notes to the accounts continued
for the year ended 31 March 2022

4 Restricted funds continued

Fund name	Purpose of restriction
Ark - Classes	To support an Employability and Computer class and equipment. The transfer is for the purchase of equipment that has been capitalised.
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.
Innovation Fund	To support the provision of ESOL classes.
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. The transfer is for an agreed contribution to room hire costs.
National Powergrid	To support the purchase of equipment and costs concerning provision of mental health counselling sessions including alterations to the centre. The transfer is for the purchase of equipment that has been capitalised.
BMDC Mental Health	To support mental health sessions for young people including equipment costs. The transfer is for the purchase of equipment that has been capitalised.
Allen Lane Foundation	To support counselling for older people as part of the Safer than Ever project.
Awards for All	To support the provision of a girls group.
MiM Seed Funding	To support the Centre in exploring how to become an accredited training centre.
MiM Community Event	To support the summer 2021 community event at the Millan Centre.

Millan Centre
Notes to the accounts continued
for the year ended 31 March 2022

5 Tangible assets	Freehold land	Freehold buildings	General Equipment	Total
Cost	£	£	£	£
At 1 April 2021	9,707	96,867	57,958	164,532
Additions	-	-	4,543	4,543
At 31 March 2022	<u>9,707</u>	<u>96,867</u>	<u>62,501</u>	<u>169,075</u>
Depreciation				
At 1 April 2021	-	66,358	55,888	122,246
Charge for year	-	1,937	1,304	3,241
At 31 March 2022	<u>-</u>	<u>68,295</u>	<u>57,192</u>	<u>125,487</u>
Net book value				
At 31 March 2022	<u>9,707</u>	<u>28,572</u>	<u>5,309</u>	<u>43,588</u>
At 31 March 2021	<u>9,707</u>	<u>30,509</u>	<u>2,070</u>	<u>42,286</u>
6 Debtors and prepayments			2022	2021
			£	£
Debtors			5,867	3,481
Prepayments			318	291
Other debtors			-	509
			<u>6,185</u>	<u>4,281</u>
7 Cash at bank and in hand			2022	2021
			£	£
Cash at bank			50,498	46,810
Cash in hand			372	254
			<u>50,870</u>	<u>47,064</u>
8 Creditors and accruals			2022	2021
			£	£
Trade creditors			320	-
Accruals			600	570
Taxation and social security			114	-
Other creditors			2,294	350
			<u>3,328</u>	<u>920</u>

Millan Centre
Notes to the accounts continued
for the year ended 31 March 2022

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Other transactions with trustees or related parties

			2022	2021
			£	£
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	2,882	6,295
Shabina Aslam	Trustee	Provision of tutoring freelance services	70	1,313
Susan Hellmich	Daughter of trustee	Provision of tutoring and cleaning freelance services	25	107
			<u>2,977</u>	<u>8,585</u>

Millan Centre

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	70	12,560	46,540	56,425	46,610	68,985
Sales and fees	603	1,465	-	-	603	1,465
Rental income	17,612	8,143	-	-	17,612	8,143
Bank interest	13	22	-	-	13	22
Other Income	1,459	-	-	-	1,459	-
Total income	19,757	22,190	46,540	56,425	66,297	78,615
Expenditure						
Salaries and NI	19,516	15,446	8,639	10,131	28,155	25,577
Payroll expenses	184	270	194	667	378	937
DBS and professional fees	90	148	720	202	810	350
Training	-	-	10	540	10	540
Activity costs	5	2,500	8,465	8,530	8,470	11,030
Rates and water	531	309	1,058	616	1,589	925
Cleaning and premises expenses	692	2,800	2,923	1,840	3,615	4,640
Heat and light	3,948	3,629	2,379	1,870	6,327	5,499
Printing, postage and stationery	57	124	83	82	140	206
Insurance	1,432	568	450	1,164	1,882	1,732
Telephone	191	-	270	406	461	406
Materials and resources	547	544	1,693	2,194	2,240	2,738
Refreshments	5	-	1,483	1,538	1,488	1,538
Sundry expenses	174	97	274	50	448	147
Independent examination	600	570	-	-	600	570
Internet and IT	1,173	2,277	586	1,052	1,759	3,329
Girls group expenses	-	405	80	4,392	80	4,797
Depreciation	3,241	2,997	-	-	3,241	2,997
Building improvements	-	4,710	-	-	-	4,710
Total expenditure	32,386	37,394	29,307	35,274	61,693	72,668
Net income / (expenditure)	(12,629)	(15,204)	17,233	21,151	4,604	5,947
Transfers between funds	7,115	7,091	(7,115)	(7,091)	-	-
Net movement in funds	(5,514)	(8,113)	10,118	14,060	4,604	5,947
Fund balances brought forward	76,804	84,917	15,907	1,847	92,711	86,764
Fund balances carried forward	71,290	76,804	26,025	15,907	97,315	92,711