

# **Millan Centre**

Charity number 1059060

A company limited by guarantee number 02255934

## **Annual Report and Financial Statements**

**for the year ended 31 March 2023**



# **Millan Centre**

## **Annual Report and Financial Statements for the year ended 31 March 2023**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Millan Centre

## Trustees' report for the year ended 31 March 2023

### 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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Elizabeth Hellmich MBE	Co-Chair	
Saliha Sadiq	Co-Chair	
Mary Somerville	Company Secretary	
Joanna Allan	Treasurer	Resigned 16 July 2023
Isabel Arnold		
Shabina Aslam		
Iram Sadiq		
Suraiya Khatun		Appointed 22 March 2023
Nusrat Naheed		Appointed 22 March 2023
<b>Charity number</b>	1059060	Registered in England and Wales
<b>Company number</b>	02255934	Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
Victor Street Bradford BD9 4RA	Unity Trust Bank 9 Brindley Place 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 and 6 November 2020. 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 2023**

### **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.

#### **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**

Since Covid the need for mental health counselling has increased vastly. We have a committee member who is a qualified social worker and counsellor who has been providing counselling sessions to individuals from our elderly group and girls group both of which groups suffered many traumas and issues due to lockdowns and misinformation. As the demand grew we have had many referrals which we now counsel including boys up to the age of 17 and have a waiting list. We have continued to provide educational classes via WEA and other tutor groups. Our Elderly group continued to need counselling and hot meals delivered to them at home. Now after Covid they are finally starting to feel more able to take part in a fuller life again. We hire out our rooms for Pace tutoring, health groups and individual hire for events. Our educational classes are fully booked and room space is fully utilised. We continue to lease our nursery area to enable a private nursery provision provider can continue to offer child care to local families.

#### **Financial review**

The net expenditure for the year was £21,159, including net expenditure of £5,225 on unrestricted funds and net expenditure of £15,934 on restricted funds, after transfers.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £26,012.

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.

# Millan Centre

## Trustees' report (continued) for the year ended 31 March 2023

### Reserves policy continued

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.

### 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;

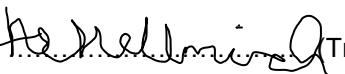
state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

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.

Approved by the board of trustees on 20.11.2023

Signed:  (Trustee)

Name: A. Elizabeth Hellmich MBE

# 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 2023, which are set out on pages 6 to 13.

### 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 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 2023**

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	5,247	20,631	25,878	46,610
Client contributions		3,313	-	3,313	603
Rental income		29,700	-	29,700	17,612
Bank interest		191	-	191	13
Other Income		2,335	-	2,335	1,459
<b>Total income</b>		<b>40,786</b>	<b>20,631</b>	<b>61,417</b>	<b>66,297</b>
<b>Expenditure on:</b>					
Salaries NI and pensions	(3)	23,803	7,792	31,595	28,155
Payroll expenses		613	-	613	378
Freelancer fees		1,210	9,681	10,891	7,302
Recruitment and DBS fees		415	-	415	-
Training		120	-	120	10
Activity costs		4,436	1,957	6,393	3,546
Rates and water		1,832	422	2,254	1,589
Cleaning and premises expenses		1,500	5,578	7,078	3,615
Heat and light		5,037	6,452	11,489	6,327
Printing, postage and stationery		130	176	306	140
Insurance		861	1,228	2,089	1,882
Telephone		201	274	475	461
Materials and resources		24	740	764	2,240
Sundry expenses		456	1,082	1,538	448
Independent examination		924	-	924	600
Internet and IT		1,854	243	2,097	1,759
Depreciation		3,535	-	3,535	3,241
<b>Total expenditure</b>		<b>46,951</b>	<b>35,625</b>	<b>82,576</b>	<b>61,693</b>
<b>Net income / (expenditure)</b>		<b>(6,165)</b>	<b>(14,994)</b>	<b>(21,159)</b>	<b>4,604</b>
<b>Transfers between funds</b>		<b>940</b>	<b>(940)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(5,225)</b>	<b>(15,934)</b>	<b>(21,159)</b>	<b>4,604</b>
<b>Fund balances brought forward</b>		<b>71,290</b>	<b>26,025</b>	<b>97,315</b>	<b>92,711</b>
<b>Fund balances carried forward</b>	(4)	<b>66,065</b>	<b>10,091</b>	<b>76,156</b>	<b>97,315</b>

All incoming resources and resources expended derive from continuing activities.

**Millan Centre**  
**Balance sheet**  
**as at 31 March 2023**

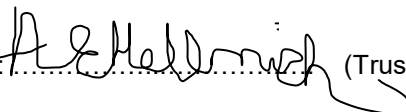
	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 40,053	-	40,053	43,588
<b>Total fixed assets</b>	<u>40,053</u>	<u>-</u>	<u>40,053</u>	<u>43,588</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 2,191	-	2,191	6,185
Cash at bank and in hand	(7) 25,905	10,091	35,996	50,870
<b>Total current assets</b>	<u>28,096</u>	<u>10,091</u>	<u>38,187</u>	<u>57,055</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 2,084	-	2,084	3,328
<b>Total current liabilities</b>	<u>2,084</u>	<u>-</u>	<u>2,084</u>	<u>3,328</u>
<b>Net current assets / (liabilities)</b>	<u>26,012</u>	<u>10,091</u>	<u>36,103</u>	<u>53,727</u>
<b>Total assets less current liabilities</b>	<u>66,065</u>	<u>10,091</u>	<u>76,156</u>	<u>97,315</u>
<b>Net assets</b>	<u>66,065</u>	<u>10,091</u>	<u>76,156</u>	<u>97,315</u>
<b>Funds</b>				
Unrestricted funds	66,065	-	66,065	71,290
Restricted funds	-	10,091	10,091	26,025
<b>Total funds</b>	<u>66,065</u>	<u>10,091</u>	<u>76,156</u>	<u>97,315</u>

For the year ending 31 March 2023 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 are 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 .....[20.12.2023](#).....

Signed:  (Trustee)

Name: .....[A Elizabeth Hellmich MBE](#).....

# **Millan Centre**

## **Notes to the accounts**

### **for the year ended 31 March 2023**

#### **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, if 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 £xxxx 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

##### **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 2023**

<b>2 Grants and donations</b>	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Active Bradford Limited	-	2,000	2,000	-
Ark Charity Shop	-	500	500	1,000
Bradford & District Community Empowerment Network Ltd (CNet)	-	1,126	1,126	-
Bradford Metropolitan District Council (BMDC)	-	16,805	16,805	15,049
Made in Manningham (MiM)	-	200	200	5,600
Allen Lane Foundation	-	-	-	3,000
Awards for All	-	-	-	9,850
Northern Power Grid	-	-	-	12,041
Other donations	5,247	-	5,247	70
	<u>5,247</u>	<u>20,631</u>	<u>25,878</u>	<u>46,610</u>

<b>3 Staff costs and numbers</b>	2023 £	2022 £
Gross salaries	31,595	28,155
Social security costs	774	196
Employment allowance	(774)	(196)
	<u>31,595</u>	<u>28,155</u>

The average number of employees during the year was 4.5, being an average of 1.3 full time equivalent (2022: 5, 1.3 FTE). There were no employees with emoluments above £60,000.

**Millan Centre**  
**Notes to the accounts continued**  
**for the year ended 31 March 2023**

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
ARK	-	500	283	-	217
Awards for All - Girls	9,850	-	8,976	-	874
BMDC Community Buildings	-	4,500	4,500	-	-
BMDC Older People	-	9,920	9,220	(700)	-
BMDC Jubilee	-	385	385	-	-
BMDC Cleaner Streets	1,500	-	1,500	-	-
CNet - Gardening Grant	-	1,126	886	(240)	-
Active Bradford JU:MP	-	2,000	-	-	2,000
Allen Lane Foundation	3,000	-	3,000	-	-
MiM Seed Funding	5,000	-	-	-	5,000
Participate Projects	-	200	200	-	-
National Power Grid	6,675	-	6,675	-	-
BMDC UKSPF	-	2,000	-	-	2,000
	<u>26,025</u>	<u>20,631</u>	<u>35,625</u>	<u>(940)</u>	<u>10,091</u>

**Fund name**

ARK

Awards for All - Girls

BMDC Community Buildings

BMDC Older People

BMDC Jubilee

BMDC Cleaner Streets

CNet - Gardening Grant

Active Bradford JU:MP

Allen Lane Foundation

MiM Seed Funding

Participate Projects

National Power Grid

BMDC UKSPF

**Purpose of restriction**

To support equipment and materials costs for classes run at the centre.

To support the provision of a girls group.

To support the running costs of the Centre.

To provide a range of preventative and early intervention services that promote the independence and well being of older people. The transfer is for room hire recharges.

To support the delivery of a Jubilee party celebration.

To fund initiatives aimed at improving the cleanliness and environment of local streets.

To run a gardening for health project. The transfer is for room hire

To run a girls sports activity club with a focus on racket sports.

To support counselling for older people as part of the Safer than Ever project.

To support the Centre in exploring how to become an accredited training centre.

To contribute towards event media fees.

To support the purchase of equipment and costs concerning provision of mental health counselling sessions including alterations to the centre.

To support households concerning cost of living pressures.

**Millan Centre**  
**Notes to the accounts continued**  
**for the year ended 31 March 2023**

<b>5 Tangible assets</b>	Freehold land	Freehold buildings	General equipment	Total
<b>Cost</b>	£	£	£	£
At 1 April 2022	9,707	96,867	62,501	169,075
Additions	-	-	-	-
At 31 March 2023	<u>9,707</u>	<u>96,867</u>	<u>62,501</u>	<u>169,075</u>
<b>Depreciation</b>				
At 1 April 2022	-	68,295	57,192	125,487
Charge for year	-	1,937	1,598	3,535
At 31 March 2023	<u>-</u>	<u>70,232</u>	<u>58,790</u>	<u>129,022</u>
<b>Net book value</b>				
At 31 March 2023	<u>9,707</u>	<u>26,635</u>	<u>3,711</u>	<u>40,053</u>
At 31 March 2022	<u>9,707</u>	<u>28,572</u>	<u>5,309</u>	<u>43,588</u>
<b>6 Debtors and prepayments</b>			2023	2022
			£	£
Debtors			1,840	5,867
Prepayments			351	318
			<u>2,191</u>	<u>6,185</u>
<b>7 Cash at bank and in hand</b>			2023	2022
			£	£
Cash at bank			35,781	50,498
Cash in hand			215	372
			<u>35,996</u>	<u>50,870</u>
<b>8 Creditors and accruals</b>			2023	2022
			£	£
Creditors			1,160	320
Accruals			924	600
Taxation and social security			-	114
Other creditors			-	2,294
			<u>2,084</u>	<u>3,328</u>

**Millan Centre**  
**Notes to the accounts continued**  
**for the year ended 31 March 2023**

**9 Related party transactions**

**Donations from trustees and related parties**

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £5,000 (2022: £nil).

**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 related party transactions**

**Other transactions with trustees or related parties**

			2023	2022
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Saliha Sadiq	Trustee	Counselling, media and business freelance services	5,310	2,882
Iram Sadiq	Trustee	Tutor freelance services	2,401	-
Shabina Aslam	Trustee	Tutor freelance services	-	70
Susan Hellmich	Daughter of trustee	Tutor freelance services	50	25
			7,761	2,977

**Millan Centre**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2023**

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	5,247	70	20,631	46,540	25,878	46,610
Client contributions	3,313	603	-	-	3,313	603
Rental income	29,700	17,612	-	-	29,700	17,612
Bank interest	191	13	-	-	191	13
Other Income	2,335	1,459	-	-	2,335	1,459
<b>Total income</b>	<b>40,786</b>	<b>19,757</b>	<b>20,631</b>	<b>46,540</b>	<b>61,417</b>	<b>66,297</b>
<b>Expenditure</b>						
Salaries NI and pensions	23,803	18,796	7,792	9,359	31,595	28,155
Payroll expenses	613	184	-	194	613	378
Freelancer fees	1,210	-	9,681	7,302	10,891	7,302
Recruitment and DBS fees	415	-	-	-	415	-
Training	120	-	-	10	120	10
Activity costs	4,436	820	1,957	2,726	6,393	3,546
Rates and water	1,832	531	422	1,058	2,254	1,589
Cleaning and premises expenses	1,500	692	5,578	2,923	7,078	3,615
Heat and light	5,037	3,948	6,452	2,379	11,489	6,327
Printing, postage and stationery	130	57	176	83	306	140
Insurance	861	1,432	1,228	450	2,089	1,882
Telephone	201	191	274	270	475	461
Materials and resources	24	547	740	1,693	764	2,240
Sundry expenses	456	174	1,082	274	1,538	448
Independent examination	924	600	-	-	924	600
Internet and IT	1,854	1,173	243	586	2,097	1,759
Depreciation	3,535	3,241	-	-	3,535	3,241
<b>Total expenditure</b>	<b>46,951</b>	<b>32,386</b>	<b>35,625</b>	<b>29,307</b>	<b>82,576</b>	<b>61,693</b>
<b>Net income / (expenditure)</b>	<b>(6,165)</b>	<b>(12,629)</b>	<b>(14,994)</b>	<b>17,233</b>	<b>(21,159)</b>	<b>4,604</b>
<b>Transfers between funds</b>	<b>940</b>	<b>7,115</b>	<b>(940)</b>	<b>(7,115)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(5,225)</b>	<b>(5,514)</b>	<b>(15,934)</b>	<b>10,118</b>	<b>(21,159)</b>	<b>4,604</b>
<b>Fund balances brought forward</b>	<b>71,290</b>	<b>76,804</b>	<b>26,025</b>	<b>15,907</b>	<b>97,315</b>	<b>92,711</b>
<b>Fund balances carried forward</b>	<b>66,065</b>	<b>71,290</b>	<b>10,091</b>	<b>26,025</b>	<b>76,156</b>	<b>97,315</b>