

Company registration number: 03442518

Charity registration number: 1064628

CREATIVE LIVING CENTRE
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
31 MARCH 2023

Horsfield & Smith
Independent Examiner
Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

CREATIVE LIVING CENTRE

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CREATIVE LIVING CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Andrew Leeson Rachel Frances Hopkins Nigel Hoolachan Claire Duffy Nicola Jane Cooke Joanne Marie Wells Gareth Monger
Senior Management Team	Alastair McGregor, Chief Officer
Registered Office	1A Rectory Lane Prestwich Manchester M25 1BP The charity is incorporated in England.
Company Registration Number	03442518
Charity Registration Number	1064628
Bankers	Unity Trust Bank Plc 9 Brindley Place Birmingham B1 2HB Virgin Money Jubilee House Gosforth Newcastle upon Tyne NE3 4PL The Charity Bank Fosse House 182 High Street Tonbridge Kent TN9 1BE
Independent Examiner	Horsfield & Smith Independent Examiner Tower House 269 Walmersley Road Bury Lancashire BL9 6NX

CREATIVE LIVING CENTRE

CHAIR OF TRUSTEES REPORT

In March 2022 the charity's strategy was thoroughly refreshed following a series of facilitated sessions led by an external consultant meaning that the charity entered the new financial year with renewed purpose and a clear set of aims and objectives. The charity celebrated its 25th anniversary in August 2022 - a momentous occasion which was attended by the Mayor of Greater Manchester (Andy Burnham).

In the autumn of 2022, the management structure was strengthened with the creation of 2 x Service Delivery Manager roles thus creating greater resilience in the event of sickness or other forms of absence. Furthermore, there were some notable additions to the Board of Trustees during the last 12 months which have further strengthen the skills and expertise available to the charity.

Heather Heathfield resigned as Chief Officer in December 2022 and left the charity in January 2023 and, subsequently, a new Chief Officer joined us in April 2023: Alastair McGregor. Alastair's primary focus will be on securing longer-term and more sustainable sources of funding for the charity.

The implementation of CCTV at the centre as well as personal safety alarms for staff have both been welcome additions to the safeguarding of our colleagues and members alike.

Gortons Accountants were appointed as bookkeepers and to provide pay-roll related services in June 2022 and have strengthened financial support to the management of the centre. Following a tender process, Hands-On IT were appointed and then on-boarded during the Spring / Summer of 2022. A number of technology-related improvements were immediately implemented to improve information security in particular.

All in all, the centre concluded the financial year in good shape and continues to provide a valuable service to the local community.

CREATIVE LIVING CENTRE

TRUSTEES REPORT

Objectives and activities

The company's objectives, as stated in the Articles and Memorandum of Association, are:

- i) to promote the preservation of mental health and to assist in relieving persons suffering from emotional or mental distress requiring advice or treatment; and
- ii) to promote the education of the public in mental health issues.

The Creative Living Centre is a community resource which offers a range of courses, activities, social sessions, counselling and therapies; with the aim of helping people better understand and manage their mental health.

In 2019 we reviewed our vision, for 'a society where responsive, person-centred mental health services are available to all', and this of course forms the guiding principle underlying the work at the Centre, with people's feedback being key to how the service develops. Based on analysis of attendance data, and feedback from our members, we introduced additional 1:1 sessions following our new member appointments, so people are offered more support in the initial stages of accessing the Centre and choosing from the wide range of activities on offer. Each person then moves at their own pace and for as long as needed. We continue to collect regular data and case studies to help us understand the difference the Centre is making, what changes we may need to make, and to celebrate the incredibly courageous stories of those who attend our Centre.

Public benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit when planning and delivering services at the Creative Living Centre.

Activities and developments at the Centre are guided by the wishes and needs of the service users (Members), working in collaboration with partners to ensure our service networks effectively with the statutory and voluntary sector.

Financial review

Reserves policy

Trustees agreed the reserves Policy which includes a specific Dilapidations Reserve, funded with £5,000 per year, along with a General Reserve of £35,000 to cover redundancy costs (approx £25,000) and Centre wind-down costs of £10,000.

Investment powers

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the Trustees see fit.

CREATIVE LIVING CENTRE

TRUSTEES REPORT

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Andrew Leeson
	Joanne James (resigned 31 March 2023)
	Rachel Frances Hopkins
	Stephen Michael Parkin (resigned 21 April 2022)
	Nigel Hoolachan
	Claire Duffy
	Joanne Victoria Tasker (appointed 15 November 2022 and resigned 14 February 2023)
	Nicola Jane Cooke (appointed 15 November 2022)
	Sarah Janine Brooks (appointed 6 December 2022 and resigned 16 May 2023)
	Joanne Marie Wells (appointed 3 April 2023)
	Gareth Monger (appointed 13 June 2023)

Senior Management Team: Alastair McGregor, Chief Officer

The trustees acknowledge their responsibility to consider material risks and their impact on the charity's operations. The major risks to which the charity is exposed will be identified and effectiveness of controls to mitigate the risk will be monitored by the Trustees.

Structure, governance and management

Constitution policies

On 30 September 1997 the Creative Living Centre became registered with the Charity Commission under registered charity number 1064628. On 25 September 1997 the Creative Living Centre became registered at Companies House as a Company Limited by Guarantee, registered number 3442518. The company was set up by a Memorandum of Association dated 25 September 1997.

The Articles and Memorandum of Association of the Creative Living Centre can be located at Companies House and in the Charity's office (copies being available on request).

Organisational structure

The charity is governed by the trustees who meet monthly as a board. The Centre has a Chief Officer, responsible for strategy, funding, partnerships and overall service delivery, under the guidance of the Trustees (see the Chief Officer's Report).

CREATIVE LIVING CENTRE

TRUSTEES REPORT

Limited by guarantee

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The Chairperson of the Board of Directors is elected by the Board. The Treasurer is also elected by the Board.

The Board of Trustees may at any time elect additional Trustees by calling a General Meeting.

Recruitment, induction and training of trustees

Recruitment of Trustees - The Board is mindful of the overall mix of skills and experience in recruiting new trustees. Interest is normally generated through advertisements and/or contacts and candidates are interviewed by at least two existing trustees following formal application. If successful at interview, appointment is confirmed subject to satisfactory references and statutory checks.

Trustees organise annual training/development events where the trustees meet up and look at future strategy, allocate responsibilities and get updates from external trainers in best practice in charity governance.

CREATIVE LIVING CENTRE

TRUSTEES REPORT

Directors and their interests

The directors are the Trustees for charitable purposes. The Directors had no beneficial interest in the Creative Living Centre.

Risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems are in place to mitigate our exposure to the major risks. Since our last annual report, our Risk Register has been reviewed and signed off, and a Business Continuity Plan put in place.

The major areas of risk are identified as:

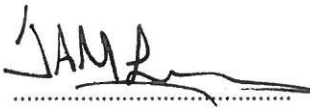
- Sudden and unexpected loss of income and/or failure to secure adequate external funding with consequences for cash flow and particularly payroll and premises costs.
- General financial risks such as sudden and significant expenditure (eg building repairs), operational risks (eg loss of key staff, IT systems) requirement to comply with changing legislation etc.
- Risk of injury to staff, members or volunteers or other third parties resulting in legal action against the Centre resulting in the need to employ legal defense.

The financial consequences of the above are covered by either our Reserves policy or by insurance. The risks facing the charity will continue to change and existing and proposed activity will be regularly reviewed by Key Management and Trustees.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on ~~15.12.22~~ ^{15.12.23} and signed on its behalf by:



Andrew Leeson
Trustee

CREATIVE LIVING CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Creative Living Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

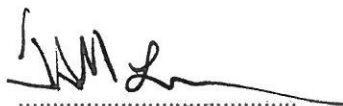
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. 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 accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15.12.23 and signed on its behalf by:



Andrew Leeson
Trustee



I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ('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.

CREATIVE LIVING CENTRE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CREATIVE LIVING
CENTRE



Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Creative Living Centre 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.

.....
PG Nicol FCA
Independent Examiner
ICAEW

Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

20 December 2023

CREATIVE LIVING CENTRE**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2023****(INCLUDING INCOME AND EXPENDITURE ACCOUNT
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	2,009	-	2,009
Charitable activities	4	171,139	247,441	418,580
Total income		173,148	247,441	420,589
Expenditure on:				
Raising funds		832	-	832
Charitable activities	7	(145,155)	(231,796)	(376,951)
Total expenditure		(144,323)	(231,796)	(376,119)
Net income		28,825	15,645	44,470
Transfers between funds		2,984	(2,984)	-
Net movement in funds		31,809	12,661	44,470
Reconciliation of funds				
Total funds brought forward		132,271	121,529	253,800
Total funds carried forward	19	164,080	134,190	298,270

CREATIVE LIVING CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

Comparative Statement of Financial Activities to 31st March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	23,190	-	23,190
Charitable activities	4	<u>199,949</u>	<u>165,675</u>	<u>365,624</u>
Total income		<u>223,139</u>	<u>165,675</u>	<u>388,814</u>
Expenditure on:				
Charitable activities	7	<u>(262,028)</u>	<u>(67,604)</u>	<u>(329,632)</u>
Total expenditure		<u>(262,028)</u>	<u>(67,604)</u>	<u>(329,632)</u>
Net (expenditure)/income		(38,889)	98,071	59,182
Transfers between funds		<u>12,157</u>	<u>(12,157)</u>	<u>-</u>
Net movement in funds		(26,732)	85,914	59,182
Reconciliation of funds				
Total funds brought forward		<u>159,003</u>	<u>35,615</u>	<u>194,618</u>
Total funds carried forward	19	<u><u>132,271</u></u>	<u><u>121,529</u></u>	<u><u>253,800</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 19.

CREATIVE LIVING CENTRE
BALANCE SHEET
AS AT 31 MARCH 2023
(REGISTRATION NUMBER: 03442518)

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	4,359	94
Current assets			
Debtors	15	17,961	4,788
Cash at bank and in hand	16	<u>290,259</u>	<u>260,262</u>
		308,220	265,050
Creditors: Amounts falling due within one year	17	<u>(14,309)</u>	<u>(11,344)</u>
Net current assets		<u>293,911</u>	<u>253,706</u>
Net assets		<u>298,270</u>	<u>253,800</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		134,190	121,529
Unrestricted income funds			
Unrestricted funds		<u>164,080</u>	<u>132,271</u>
Total funds	19	<u>298,270</u>	<u>253,800</u>

CREATIVE LIVING CENTRE
BALANCE SHEET
AS AT 31 MARCH 2023
(REGISTRATION NUMBER: 03442518)

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 29 were approved by the trustees, and authorised for issue on ~~1.8.23~~ **12.23** and signed on their behalf by:



Andrew Leeson
Trustee

CREATIVE LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 General information

Creative Living Centre is a registered charity operating from Prestwich. The charity is a company limited by guarantee and is incorporated in England and Wales. The address of its registered office is 1A Rectory Lane, Prestwich, Manchester, M25 1BP.

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

Creative Living Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bury Clinical Commissioning Group (CCG), the Big Lottery and The Henry Smith Foundation continue to be our main funders. In December 2021, the CCG committed to commissioning our service for a further three years until 31st March 2025. In July 2022, the CCG became part of the new Greater Manchester Integrated Care System (ICS) which now holds the CCG's commissioning responsibilities and contractual agreements. Our Big Lottery funding continues to the end of March 2024.

CLC is currently exploring the possibility of the National Lottery Community Fund continuing to support elements of our activities beyond the end of March 2024.

Going concern

The Centre continues to receive committed support from its volunteers and Trustees, and staff and Trustees continue to monitor the Centre's financial position to ensure the charity provides a quality service, within budget. Forecasts have been prepared which indicate the Centre would be able to continue during the current financial year (ie to 31 March 2024), although funding for two posts will cease unless we can secure follow-up funding. The Trustees believe it is appropriate to prepare the accounts on a going concern basis. The accounts do not include any adjustments that may be necessary if future funding cannot be secured.

CREATIVE LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income and endowments

All incoming resources are included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party. All income is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

Governance costs are those incurred in the governance of the Charity's assets and are associated with constitutional and statutory requirements.

Support costs

Support costs are those costs incurred directly in support of expenditure on the objects of the charitable company.

CREATIVE LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Recognition of liabilities

Liabilities are recognised once there is a legal or constructive obligation that commits the company to the obligation.

Tangible fixed assets and depreciation

The Trustees carry out impairment reviews in accordance with section 27 of FRS 102.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Asset class	Depreciation method and rate
Leasehold property improvements	Over the remaining term of lease
Computer equipment	33.3% reducing balance
Kitchen equipment	25% straight line

The Trustees only capitalise items greater than £500.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payable or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

CREATIVE LIVING CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activity.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously,

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Judgement in applying accounting policies and key sources of estimation uncertainty

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 13 for the carrying amount of the property plant and equipment, and the accounting policy for tangible fixed assets and depreciation for the useful economic lives for each class of asset.

(ii) Impairment of debtors

The company makes an estimate of the recoverable value of trade and other debtors.

When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience. See note 14 for the net carrying amount of the debtors.

CREATIVE LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations	2,009	2,009
Total for 2023	<u>2,009</u>	<u>2,009</u>
Total for 2022	<u>23,190</u>	<u>23,190</u>

4 Income from charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
External funding	5	139,188	247,441	386,629
Charitable income - Centre generated income	6	<u>31,951</u>	<u>-</u>	<u>31,951</u>
Total for 2023		<u>171,139</u>	<u>247,441</u>	<u>418,580</u>
Total for 2022		<u>199,949</u>	<u>165,675</u>	<u>365,624</u>

5 External funding

	Unrestricted		Total 2023	Total 2022
	General £	Restricted £	£	£
Bury CCG	139,188	-	139,188	137,188
Parklife Community Fund	-	900	900	-
The Edward Gostling Foundation	-	-	-	8,772
Bury MBC	-	2,130	2,130	8,236
NatWest Group	-	1,800	1,800	2,800
Henry Smith Charity	-	44,500	44,500	14,500
Co-op Local Community Fund	-	-	-	1,351
Lottery RC funds	-	133,444	133,444	-
Archer Trust	-	-	-	2,000
Marsh Christian Trust	-	-	-	350
GMCVO	-	-	-	6,912
Media Trust	-	-	-	2,000

CREATIVE LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted		Total 2023 £	Total 2022 £
	General £	Restricted £		
The National Lottery	-	-	-	129,850
The Liz Thompson Fund	-	-	-	1,000
Independent Mental Health Network	-	-	-	250
Community Climate Action Fund	-	-	-	1,956
Barchester Charitable Foundation	-	-	-	500
Postcode Neighbourhood Fund	-	-	-	24,523
Screwfix Foundation	-	-	-	4,883
Trafford CCG	-	19,000	19,000	-
TFGM	-	5,000	5,000	-
Big Fandango	-	2,000	2,000	-
Garfield Weston	-	20,000	20,000	-
Asda	-	1,240	1,240	-
Greatersport	-	4,623	4,623	-
LWT	-	8,304	8,304	-
The Neighbourley B&Q Fund	-	4,500	4,500	-
	<u>139,188</u>	<u>247,441</u>	<u>386,629</u>	<u>347,071</u>

6 Charitable income - Centre generated income

	Unrestricted		Total 2022 £
	General £	Total 2023 £	
Member contributions	13,137	13,137	6,024
Therapy	6,836	6,836	5,365
Room hire	8,832	8,832	4,594
Net income from lunches	891	891	-
Other income	1,467	1,467	2,276
Interest on cash deposits	788	788	294
	<u>31,951</u>	<u>31,951</u>	<u>18,553</u>

CREATIVE LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Centre Activity for Members				
Activity undertaken directly	8	61,366	223,514	284,880
Support costs	9	83,789	8,282	92,071
Total for 2023		<u>145,155</u>	<u>231,796</u>	<u>376,951</u>
Total for 2022		<u>262,028</u>	<u>67,604</u>	<u>329,632</u>

8 Activity undertaken directly

	Centre activities for members £	Total 2023 £	Total 2022 £
Wages and salaries	163,184	163,184	144,731
Social security costs	12,188	12,188	9,315
Pension costs	6,697	6,697	6,025
General office expenses	16,415	16,415	8,654
Rental of accommodation	47,881	47,881	54,008
Sessional payments	28,961	28,961	23,334
Sundry expenses	3,959	3,959	3,430
Volunteer expenses	2,274	2,274	2,219
Advertising and social media	2,095	2,095	400
Equipment	1,226	1,226	2,304
	<u>284,880</u>	<u>284,880</u>	<u>254,420</u>

CREATIVE LIVING CENTRE
NOTES TO THE FINANCIAL STATEMENTS
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9 Support costs

	Centre activities for members £	Total 2023 £	Total 2022 £
Depeciation	657	657	279
Staff salaries	66,662	66,662	62,695
Sundry expenses	4,883	4,883	7,921
Governance costs	19,869	19,869	4,317
	<u>92,071</u>	<u>92,071</u>	<u>75,212</u>

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Operating leases - other assets	31,275	31,275
Independent Examiner fees	2,880	2,670
Other non-audit services	90	-
Depreciation of fixed assets	657	279
	<u>35,702</u>	<u>34,224</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

CREATIVE LIVING CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	229,846	207,426
Social security costs	12,188	9,315
Pension costs	6,697	6,025
	<u>248,731</u>	<u>222,766</u>

The charity benefited in the year from the time donated by up to 20 (2022: 30) volunteers, including trustees, who provide services which would otherwise need to be provided by paid employees.

The monthly average number of persons employed by the charity during the year was as follows:

	2023	2022
	No	No
Centre staff	<u>14</u>	<u>12</u>

No employee received emoluments of more than £60,000 during the year.

The Senior Support Co-ordinator, as the highest paid member of staff, received benefits totalling £27,578 (2022 - the chief executive officer £22,148).

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

CREATIVE LIVING CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14 Tangible fixed assets

	Leasehold property improvements £	Kitchen equipment £	Computer equipment £	Total £
Cost				
At 1 April 2022	136,164	3,436	12,938	152,538
Additions	-	-	4,922	4,922
At 31 March 2023	<u>136,164</u>	<u>3,436</u>	<u>17,860</u>	<u>157,460</u>
Depreciation				
At 1 April 2022	136,164	3,436	12,844	152,444
Charge for the year	-	-	657	657
At 31 March 2023	<u>136,164</u>	<u>3,436</u>	<u>13,501</u>	<u>153,101</u>
Net book value				
At 31 March 2023	<u>-</u>	<u>-</u>	<u>4,359</u>	<u>4,359</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>94</u>	<u>94</u>

15 Debtors

	2023 £	2022 £
Trade debtors	4,695	3,846
Other debtors	<u>13,266</u>	<u>942</u>
	<u>17,961</u>	<u>4,788</u>

16 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	1,640	367
Cash at bank	<u>288,619</u>	<u>259,895</u>
	<u>290,259</u>	<u>260,262</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>14,309</u>	<u>11,344</u>

CREATIVE LIVING CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Land and buildings		
Within one year	31,275	31,275
Between one and five years	2,606	33,881
	<u>33,881</u>	<u>65,156</u>

The Charity has entered into a new ten year operating lease for the rental of their premises from 29th April 2021. The lease is cancellable after three years on 29 April 2024 and each third anniversary of this date.

19 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted					
General	39,171	173,980	(145,155)	2,984	70,980
Designated					
Property fund	30,000	-	-	-	30,000
General fund	35,000	-	-	-	35,000
Allocated funds	28,100	-	-	-	28,100
Total unrestricted	<u>132,271</u>	<u>173,980</u>	<u>(145,155)</u>	<u>2,984</u>	<u>164,080</u>
Henry Smith Charity	8,017	44,500	(48,028)	-	4,489
National Lottery	101,636	133,444	(137,753)	-	97,327
AJ Bell Trust Wage War on Covid	3,194	-	(3,194)	-	-
NatWest Group DIYSOS	-	1,800	(1,800)	-	-
Parklife Community Fund	-	900	(900)	-	-
Ambition for Ageing	1,290	-	(1,290)	-	-
Peter Kershaw Trust	1,360	-	(1,360)	-	-
Bury Council Town of Culture	250	-	-	-	250
Bury MBC Move It	2,982	-	(2,519)	(463)	-

CREATIVE LIVING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
The Liz Thompson Fund	750	-	(497)	-	253
Community Climate Action Fund	1,710	-	(1,252)	-	458
Barchester Charitable Foundation	340	-	(160)	(180)	-
Wellbeing in Care Homes	-	2,130	(2,070)	(60)	-
Trafford CCG Crisis Alternatives Grant	-	19,000	(18,024)	(976)	-
Cycle and Stride for Active Lives	-	5,000	(2,605)	-	2,395
Jubilee Quilt Fund	-	2,000	(764)	(1,236)	-
Garfield Weston Foundation	-	20,000	(7,008)	-	12,992
Asda Foundation	-	1,240	(1,171)	(69)	-
Greatersport Together Fund	-	4,623	-	-	4,623
Greenspace Community Fund	-	8,304	-	-	8,304
The Neighbourly B&Q Fund	-	4,500	(1,401)	-	3,099
Restricted	121,529	247,441	(231,796)	(2,984)	134,190
Total funds	253,800	421,421	(376,951)	-	298,270
Prior year fund analysis					
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted					
General	77,843	223,139	(262,028)	217	39,171
Designated					
Property fund	25,000	-	-	5,000	30,000
General fund	35,000	-	-	-	35,000
Allocated funds	21,160	-	-	6,940	28,100
Total unrestricted	159,003	223,139	(262,028)	12,157	132,271
Henry Smith Charity	-	14,500	(6,483)	-	8,017
Lloyds Foundation	15,966	-	(11,662)	(4,304)	-

CREATIVE LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Co-op Local Community Fund	37	-	(37)	-	-
National Lottery	-	129,850	(28,214)	-	101,636
AJ Bell Trust Wage War on Covid	4,254	-	(1,060)	-	3,194
Lloyds Bank React Covid	3,731	-	(4,137)	406	-
NatWest Group DIYSOS	3,000	-	-	(3,000)	-
Parklife Community Fund	48	-	-	(48)	-
Ambition for Ageing	4,903	-	(3,613)	-	1,290
Mind	148	-	-	(148)	-
National Lottery Coronavirus Community	942	-	-	(942)	-
Forever Manchester Community Support	1,230	-	(1,230)	-	-
Screwfix Foundation	(684)	4,883	-	(4,199)	-
Peter Kershaw Trust	1,360	-	-	-	1,360
Bury CCG Coping & Thriving Comms	680	-	(680)	-	-
Bury Council Town of Culture	-	250	-	-	250
Bury MBC Move It	-	7,486	(4,504)	-	2,982
The Edward Gostling Foundation	-	5,000	(5,078)	78	-
The Liz Thompson Fund	-	1,000	(250)	-	750
Independent Mental Health Network	-	250	(250)	-	-
Community Climate Action Fund	-	1,956	(246)	-	1,710
Barchester Charitable Foundation	-	500	(160)	-	340
Restricted	<u>35,615</u>	<u>165,675</u>	<u>(67,604)</u>	<u>(12,157)</u>	<u>121,529</u>
Total funds	<u>194,618</u>	<u>388,814</u>	<u>(329,632)</u>	<u>-</u>	<u>253,800</u>

CREATIVE LIVING CENTRE
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FOR THE YEAR ENDED 31 MARCH 2023

The specific purposes for which the funds are to be applied are as follows:

Henry Smith Charity - post covid recovery funding to cover existing staff salaries and additional capacity.

National Lottery - community fund for Takepart and Outreach Coordinators and staff time.

AJ Bell Trust Wage War on Covid - towards staff hours for new activities.

NatWest DIYSOS Covid - capital grant to help towards building repairs.

Parklife Community Fund - towards the cost of automated entrance doors.

Bury Council Town of Culture - towards arts and crafts sessions as part of outreach.

Bury MBC Move it - funding for exercise classes for members.

The Liz Thompson Fund - funding for staff development.

Community Climate Action - funding to regenerate the garden and allotment, growing and cooking plant based food for our cafe.

Barchester Charitable Foundation - towards craft sessions for members.

Wellbeing in Care Homes - funding to provide craft classes and art therapy support groups in care homes.

Trafford CCG Crisis Alternatives Grant - grant to support a 1 year pilot of a crisis aversion service.

Cycle and Stride for Active Lives - funding to provide walking and cycling classes.

Jubilee Quilt fund - to contribute towards the creation of a jubilee quilt.

Garfield Weston Foundation - funding towards supporting the cafe, providing a cafe/nutrition leader and supplies.

Asda Foundation - £1,000 towards the upstairs flooring, the remainder for the 25th anniversary event.

Greatersport Together Fund - funding to continue the bike project.

Greenspace Community Fund - Gardening project with LWT to provide 12 hours per week for 12 months.

The Neighbourly B&Q Fund - funding for building and repair works.

CREATIVE LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Forever Manchester Community Support Covid - towards staff costs for activities, cleaning and administration.

Peter Kershaw Trust Covid Grant - towards therapist costs.

Bury Community Covid19 Emergency - towards staff hours.

The designated property fund was created to cover repairs/maintenance on the Rectory Lane property and create a dilapidations fund at the end of the lease.

The designated general fund was created to cover winding down costs of the building, including redundancies, should the charity have to close.

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	4,359	-	4,359
Current assets	174,030	134,190	308,220
Current liabilities	(14,309)	-	(14,309)
Total net assets	<u>164,080</u>	<u>134,190</u>	<u>298,270</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	94	-	94
Current assets	143,521	121,529	265,050
Current liabilities	(11,344)	-	(11,344)
Total net assets	<u>132,271</u>	<u>121,529</u>	<u>253,800</u>

21 Analysis of net funds

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	<u>260,262</u>	<u>29,997</u>	<u>290,259</u>
Net debt	<u>260,262</u>	<u>29,997</u>	<u>290,259</u>

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	<u>200,667</u>	<u>59,595</u>	<u>260,262</u>
Net debt	<u>200,667</u>	<u>59,595</u>	<u>260,262</u>

CREATIVE LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

22 Indemnity insurance

The Charity has purchased insurance on behalf of the Trustees to protect them from any loss arising from neglect or default, the amount charged during the year is £880 (2022: £1,647).

23 Transactions with directors

Some trustees are also volunteers and receive reimbursement of expenses in their capacity as volunteers.

24 Related party transactions

There were no related party transactions in the year that require disclosure in the financial statements.