Charity Commission number: 1145309
Companies House number: 07536820

BURNSIDE CENTRE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Burnside Centre

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Report of the trustees for the year ended 31st March 2026

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2026 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to promote the benefit of the inhabitants of Langley and the surrounding area, without distinction of sex, sexual orientation, race, or political, religious or other opinions, by bringing together local residents, local authorities, voluntary organisations and other bodies in a common effort to advance education and provide facilities in the interests of social welfare, recreation and leisure-time occupation, with the objective of improving the conditions of life for local people.

The charity establishes, maintains and manages Burnside Centre, either independently or in partnership with local authorities and other organisations, in furtherance of these objectives. The charity's main activities support place-based services, training, workshops, health services, counselling, childcare, and the provision of person-centred advice, information and guidance.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, planning future activities, and setting policies for the year.

The charity furthers its charitable purposes for the public benefit by providing grassroots, community-led services that respond directly to local needs. We aim to deliver relevant, accessible and beneficial services to those most in need within our hyper-local community, alongside our growing place-informed strategic work across Rochdale Borough and Greater Manchester.

The previous financial year saw a positive increase in room hire income, averaging £42k, alongside increased activity within our community building. This financial year built on that progress through growth in services, external provision, community engagement, opportunities and organisational reputation. However, room hire income decreased noticeably because some essential welfare services were provided without room hire charges, while several long-term user groups reduced their annual sessions, including Cora Health's Pain Management programmes and Reed Health's Diabetes Awareness courses.

Burnside also delivered its own services, which impacted room hire income. This remains a fluctuating balance and is dependent on service delivery and organisational capacity.

We continued to foster supportive place-based partnerships with external organisations, providing varied activities including large community engagement events, welfare surgeries, children's activities, careers advice, accredited training, family engagement, workshops, educational programmes, and one-to-one recovery, mental health and crisis support. External organisations and services hosted at Burnside included:

• Home-Start Rochdale and Bury delivered monthly SEND family support drop-in sessions. This provision was further enhanced through the quarterly Middleton Neurodiversity Hub, which has become a valued and important service at Burnside.

• Turning Point provided weekly substance misuse recovery support for individuals affected by alcohol and drug dependency. Towards the end of the financial year, it was confirmed that the service would increase to two full-day sessions each week.

• Self-defence classes were delivered for children, adults and families, with sessions running twice weekly throughout the year. The McGowanettes Dance Troupe also continued to provide weekly sessions for children and young people. Towards the end of the year, both groups were informed of planned capital improvements to the building, designed to support our trauma-informed approach and the Live Well agenda. Burnside facilitated discussions regarding alternative venues and will continue to support any transition arrangements.

• We continued to work in partnership with Kasmir Youth Project and the local authority to provide weekly welfare, benefits, immigration and housing support. These services have become a vital source of free advice and assistance for local residents.

• The Gay Gordons Manchester delivered weekly ceilidh dance sessions, enabling adults to socialise, remain active and support LGBT+ visibility and inclusion.

• NHS-commissioned providers Cora Health and Reed Health continued to deliver Pain Management and Diabetes Awareness programmes for residents experiencing isolation and long-term health conditions.

A Review of Our Achievements and Performance

During 2025-2026, Burnside Centre continued to strengthen its position as a trusted community anchor organisation, delivering high-quality services that support children, families and communities across Middleton and the wider Rochdale Borough.

As lead organisation for the Rochdale Community Centre Consortium (RCCC), we continued the implementation of the £450k National Lottery Reaching Communities programme secured in the previous year. This innovative partnership, involving organisations across Rochdale Borough, has enabled us to develop stronger community-led approaches, harness lived experience, and create greater opportunities for collaboration, learning and collective impact. During the financial year, Burnside successfully managed £188k of National Lottery funding to support this work.

The organisation experienced significant growth throughout the year, with total income increasing to £494k compared with £420k in the previous year. We secured a diverse range of funding investments, including support from the National Lottery Community Fund, Esmée Fairbairn Foundation, Rochdale Township Fund, Riverside Housing, BUPA Foundation and other strategic partners, ensuring we could continue responding effectively to community need.

Our commitment to environmental learning and outdoor education remained a key area of development. We successfully maintained our Forest School Provider Accreditation, remaining the only accredited provider of its kind within Rochdale Borough. Throughout the year, we strengthened partnerships to advance the development of our community Forest School space, including collaborative work with Manchester School of Architecture students and residents to co-design a unique outdoor learning environment.

We continued to provide exceptional early years education and childcare for local families. Following the Outstanding judgement received at our February 2025 Ofsted inspection, we maintained the

highest standards of practice throughout the year. Burnside received over £120k of Early Years funding, enabling children to access high-quality educational experiences that promote confidence, resilience, curiosity and school readiness.

Family engagement remained central to our mission. Through Burnside Minis sensory play sessions, Invest in Play parenting programmes and targeted one-to-one support, we continued to help families navigate important developmental and transition stages. These services provided opportunities for learning, connection and early intervention while helping to reduce isolation and improve wellbeing.

A significant organisational achievement during 2025-2026 was the continued development of our healing-centred approach to practice. Building on our existing trauma-informed foundations, staff participated in facilitated workshops and reflective learning sessions designed to strengthen organisational culture and improve outcomes for children, families, volunteers and partner organisations. This work reflects our commitment to creating safe, nurturing and empowering environments where people can flourish.

Partnership working continued to be one of Burnside Centre's greatest strengths. Alongside our own programmes, the centre hosted and supported a wide range of external services, including SEND support, welfare advice, mental health provision, NHS health programmes, recovery support services, employment initiatives, youth activities and community wellbeing groups. These partnerships increased accessibility to vital services and strengthened Burnside Centre's role as a hub for community support.

Burnside Centre's work continued to be recognised locally and regionally through participation in Greater Manchester leadership networks, community-centre collaboration projects and systems-change initiatives. Through this involvement, the organisation contributed to discussions that influence future practice and improve outcomes for communities across the region.

Across all our services, we aim to inspire positive change by:

• Improving confidence, self-esteem and self-worth.

• Creating opportunities and improving prospects.

• Supporting people to recognise and overcome barriers and adversity.

• Increasing a sense of belonging and strengthening community cohesion.

• Increasing social, recreational, educational, digital and environmental engagement.

• Empowering local people to influence decisions and shape the future of their communities.

The achievements of 2025-2026 reflect the dedication of our staff team, trustees, volunteers, partners and funders. Together, we have continued to build a stronger, more connected and resilient community while laying firm foundations for Burnside Centre's future growth and sustainability.

Burnside Centre Chair's Report

This report reflects on a year in which Burnside Centre has continued to grow in confidence, strengthen its foundations, and respond with care and determination to the needs of our community. On behalf of the trustees, I would like to recognise the commitment of our staff, volunteers, partners, funders, and residents, whose collective efforts have made these achievements possible.

The 2025/26 financial year has been one of significant progress, growth, and strategic achievement for Burnside Centre. Through strong partnerships, sustained community engagement, and a continued commitment to addressing local need, we have strengthened our operational foundations and clarified our long-term vision for the organisation.

Following lengthy discussions and careful planning, Burnside Centre successfully agreed and finalised a new 35-year lease for the property adjacent to the Centre. This landmark achievement gives the organisation long-term security and creates a stronger platform from which to plan future development, expand our impact, and enhance community facilities for future generations.

A particular highlight of the year was the visit in January from Phil Chamberlain, England Director of The National Lottery Community Fund. His visit to Burnside Centre was a proud moment of recognition, celebrating the dedication of our staff, volunteers, partners, and community. It affirmed the value of our work and the difference being made through grassroots action and community-led approaches.

In December 2025, Burnside Centre secured funding of £215k from the Esmée Fairbairn Foundation, providing vital investment that secured the continued employment of core staff. This funding enables the continuation and further development of key areas of work, ensuring stability within the team and strengthening our capacity to respond to community-power and system-change.

Alongside these strategic developments, Burnside's day-to-day work continued to make a practical difference to children, families, and residents across the community.

Our early intervention family-based work continued to develop throughout the year, delivering essential support to families facing complex challenges. This work remains central to our mission, helping to prevent crises, strengthen resilience, and improve outcomes for children and families within our community.

Alongside this, our welfare support services became an increasingly regular feature of our community hub. The growing demand for advice, practical support, and advocacy reflects the significant pressures facing local people and wider society. Burnside has continued to respond with compassion, accessibility, and practical assistance, ensuring that people receive timely support when they need it most.

Throughout the year, Burnside staff increasingly contributed to strategic and systems-change spaces across the borough and beyond. By sharing our grassroots experience and community insight, we have continued to influence policy, shape collaborative approaches, and advocate for systemic change that better reflects the realities faced by local communities.

The Rochdale Community Centre Consortium (RCCC) continued to grow and evolve into an ambitious community-led partnership, with Burnside Centre proud to lead this collaborative work on behalf of partners across the borough. The project has strengthened relationships between organisations and communities, creating new opportunities for shared leadership and collective impact.

As a result of this work, Burnside Centre, on behalf of the RCCC, was invited in shaping cross-sector systems across Rochdale Borough as part of the wider £19 million Greater Manchester Live Well funding proposal submitted to The National Lottery Community Fund.

We are delighted that this funding has now been confirmed. From 2026, Burnside Centre will lead the new Shifting Systems/Spaces of Hope Forum, bringing together partner Action Together to develop more collaborative, preventative, and community-led approaches across Rochdale Borough. Running until 2030, the programme offers a significant opportunity to influence lasting systems change while keeping the voices and experiences of local communities at the heart of decision-making.

Looking ahead, Burnside Centre enters the next financial year with confidence, strengthened partnerships, and a secure foundation for future growth. The achievements of 2025-26 demonstrate the commitment of our staff, trustees, volunteers, partners, and local community, whose collective efforts continue to shape a stronger, fairer, and more connected future.

Hilary Savage
Chair of Burnside Centre
July 2026

Financial review

Burnside Centre benefits from several well-established and consistent income streams, including external grants, room hire, and service fees. While these income sources continue to provide a solid financial base, there remains a clear need to diversify and develop additional revenue streams to strengthen the organisation’s long-term sustainability.

The £215k investment from the Esmée Fairbairn Foundation has provided a strong foundation for growth, enabling the organisation to expand its strategic focus while continuing to improve its financial resilience over the next three years. This funding has created valuable opportunities to strengthen organisational capacity, develop new initiatives, and enhance community impact.

As anticipated and agreed within the previous financial year, a significant proportion of unrestricted reserves was utilised during the current year to address a nine-month funding gap between periods of core funding. While this approach ensured continuity of operations and service delivery, it has resulted in a reduction in free reserves that will need to be rebuilt over the coming years.

The organisation's priority will be to secure additional unrestricted core funding to support key aspects of organisational development, community provision, and innovation. Encouragingly, national funders are increasingly recognising the importance of providing flexible, unrestricted funding, creating greater opportunities for Burnside Centre to strengthen its financial position and restore reserves while continuing to meet the needs of the communities it serves.

Over the next three years, Burnside Centre will prioritise the growth of unrestricted income through capital improvements to support hire income, development partnerships, and multi-year core funding

bids, with the aim of rebuilding unrestricted reserves and strengthening long-term financial sustainability.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves on 31st March 2026 was £68,842 of which £68,265 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 6 months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income remains external grants, while fees and room hire are self-generated income. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review via a Risk Register, of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for future periods

In the year ahead, Burnside Centre will focus on consolidating recent progress, strengthening partnership working, and continuing to develop sustainable, community-led responses to local need.

1. Burnside Centre will continue to serve as both a physical and conceptual space for human connection, providing high-quality, meaningful community provision while strengthening its role as a trusted partner in strategic growth across the borough and wider region. This will be achieved through enhanced opportunities, joint working, with continued organisational and strategic development.
2. A renewed focus will be on our early intervention, child development and family-based work within our hyper-locality will be implemented and funding sourced to enable greater capacity, growth and exploration of needs/impact.
3. Burnside Centre will explore revisions to its governing document and charitable objectives to ensure they accurately reflect the strategic and borough-wide activities that now form a central component of its charitable aims and operations.
4. Burnside Manager Kerry Edwards will continue to provide leadership within the Rochdale Consortium during the final year of the £450k National Lottery funded programme, which ends on 1st September 2027. The partnership now involves 14 community-based organisations and remains a fast-moving and complex project. During 2026/27 the Development Lead post will come to an end as planned in October 2026, marking the end of the first stage of the consortium and therefore stage 2., development work will include member consultation on next steps and reflective evaluation, supported by a strategic consultant commissioned from NCVO.

Structure, governance and management

Burnside Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 21st February 2011. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th January 2012.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 12 months.

Trustee induction and training

Most trustees are already familiar with the work of the charity because of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training in relevant policies and procedures as and when necessary.

Organisation

The board of trustees administers the charity. The board normally meets every 8 weeks. The Manager, alongside senior staff are appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Burnside Centre

Charity Number: 1145309

Company Registration Number: 7536820

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Dr Jacqueline Broxton		
Mrs Rachel Judge		
Mrs Hilary Savage	Chair of Trustees	
Mrs Jacqueline Mansey		
Mr Andrew Watson		
Mrs Aminat Oduntan	Treasurer	
Rev Jennifer Beaumont		(appointed May 2025)
Mrs Oyinlola Oladipo		(appointed August 2025)

Manager
Miss Kerry A. Edwards

Registered Office
36 Burnside Crescent
Langley
Middleton
Manchester
M24 5NN

Independent Examiners
Hilton-Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers
Barclays Bank PLC
1 Central Street
The Rock
Bury
BL9 0JN

Solicitors
The Registry
Diocese of Manchester
St John's House
155-163 The Rock
Bury
BL9 0ND

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Burnside Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees on 28th July 2026

_ Hilary Savage Chair

Burnside Centre
Independent Examiner's Report
For The Year Ended 31 March 2026

I report on the accounts of the company for the year ended 31 March 2026 , which are set out on pages 11 to 29.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



JM Hilton-Jones
Hilton Jones Ltd
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

28th July 2026

Burnside Centre
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
INCOME FROM					
Donations and legacies	3	225	-	225	2,577
Charitable activities	4	60,349	433,753	494,102	417,264
Other trading activities	5	-	-	-	220
Investment income		530	-	530	500
TOTAL INCOME		61,104	433,753	494,857	420,561
EXPENDITURE ON					
Raising funds	7	-	1,594	1,594	879
Charitable activities	7	58,086	362,869	420,955	408,682
TOTAL EXPENDITURE		58,086	364,463	422,549	409,561
NET INCOME/(EXPENDITURE)		3,018	69,290	72,308	11,000
NET MOVEMENT IN FUNDS		3,018	69,290	72,308	11,000
RECONCILIATION OF FUNDS					
Total funds brought forward	16	108,552	48,007	156,559	145,559
TOTAL FUNDS CARRIED FORWARD	16	111,570	117,297	228,867	156,559

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 29 form part of these accounts.

Burnside Centre
Balance Sheet
As At 31 March 2026

Companies House number: 07536820

	Notes	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
FIXED ASSETS					
Tangible assets	12	577	19,009	19,586	12,390
		577	19,009	19,586	12,390
CURRENT ASSETS					
Debtors and prepayments	13	5,315	2,472	7,787	9,000
Cash at bank and in hand		113,709	110,327	224,036	152,434
		119,024	112,799	231,823	161,434
Creditors: Amounts falling due within one year	14	8,031	14,511	22,542	17,265
NET CURRENT ASSETS		110,993	98,288	209,281	144,169
TOTAL ASSETS LESS CURRENT LIABILITIES		111,570	117,297	228,867	156,559
NET ASSETS		111,570	117,297	228,867	156,559
THE FUNDS OF THE CHARITY					
Restricted income funds	16	-	117,297	117,297	48,007
Unrestricted income funds	16	111,570	-	111,570	108,552
TOTAL CHARITY FUNDS		111,570	117,297	228,867	156,559

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 28th July 2026

Hilary Savage - Chair

The notes on pages 14 to 29 form part of these accounts.

Burnside Centre
Statement of Cash Flows
For The Year Ended 31 March 2026

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026 £	2025 £
Net movement in funds	72,308	11,000
Add back depreciation	8,055	5,462
Deduct investment income	(530)	(500)
Decrease/(increase) in debtors	1,213	(495)
Increase/(decrease) in creditors	5,277	(1,823)
NET CASH USED IN OPERATING ACTIVITIES	86,323	13,644
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest	530	500
Purchase of fixed assets	(15,251)	-
NET CASH PROVIDED BY INVESTING ACTIVITIES	(14,721)	500
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR	71,602	14,144
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	152,434	138,290
CASH AND CASH EQUIVALENTS CARRIED FORWARD	224,036	152,434

1 Accounting Policies

1.1 Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 18 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

1.3 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

1.4 Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 1.6.

1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 9.

1.7 Costs of raising funds

The costs of raising funds consists of advertising and marketing, website and registration fees.

1.8 Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs are shown in note 8.

1.9 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Building Refurbishment	20% on cost
Fixtures and Fittings	20% on cost
Computer Equipment	33.33% on cost
Office Equipment	20% on cost

1.10 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

1.11 Pensions

The charity operates an auto-enrolment pension scheme. The charity has no liability beyond paying its contributions and collecting employees' contributions.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2025: £nil). Expenses paid to the trustees in the year totalled £nil (2025: £nil).

3 Donations and Legacies

	Unrestricted 2026 £	Restricted 2026 £	Total Funds 2026 £	Total Funds 2025 £
Donations and gift aid	225	-	225	2,577
	225	-	225	2,577

Previous reporting period

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £
Donations and gift aid	2,577	-	2,577
	2,577	-	2,577

4 Income from charitable activities

	Unrestricted 2026 £	Restricted 2026 £	Total Funds 2026 £	Total Funds 2025 £
Awards for All	-	-	-	9,000
Big Lottery Fund Know Your Neighbour	-	-	-	12,500
The National Lottery Fund	-	188,333	188,333	163,333
Green Spaces Fund	-	-	-	850
RMBC Early Years	-	115,902	115,902	98,061
RMBC Early Years EYPP	-	4,431	4,431	3,643
Asda Foundation	-	-	-	1,000
GM Moving Well Live Festival	-	1,000	1,000	-
Esmee Fairburn Foundation	-	66,667	66,667	-
RMBC Middleton Township Fund	-	15,800	15,800	-
BUPA Foundation	-	1,800	1,800	-
Action Together GM Nurture	-	1,593	1,593	-
Action Together GM Nurture Early Years	-	1,000	1,000	-
Riverside Housing	-	19,604	19,604	-
Council for Social Aid Fund	-	5,985	5,985	-
Axis Foundation	-	9,700	9,700	-
RMBC DAF Funding	-	938	938	-
Tesco Stronger Starts	-	1,000	1,000	-
Action Together	-	-	-	4,500
Big Lottery Fund	-	-	-	44,250
Groundwork VCSE Energy	-	-	-	6,338
RMBC SEN	-	-	-	2,231
Tesco	-	-	-	500
Room rental and catering	27,537	-	27,537	42,108
Student Placement Fees	-	-	-	340
Parental Fees	10,450	-	10,450	16,610
RMBC	18,000	-	18,000	12,000
Skylight Circus Arts	150	-	150	-
Your Trust	1,000	-	1,000	-
Middleton Co-operating	200	-	200	-
Action Together (Rochdale)	500	-	500	-
RMBC Grant	1,500	-	1,500	-
Kaizen Do	64	-	64	-
NHS England	448	-	448	-
Action Together Community Voice Forum	500	-	500	-
	60,349	433,753	494,102	417,264

Previous reporting period	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £
Awards for All	-	9,000	9,000
Big Lottery Fund Know Your Neighbour	-	12,500	12,500
The National Lottery Fund	-	163,333	163,333
Green Spaces Fund	-	850	850
RMBC Early Years	-	98,061	98,061
RMBC Early Years EYPP	-	3,643	3,643
Asda Foundation	-	1,000	1,000
Action Together	-	4,500	4,500
Big Lottery Fund	-	44,250	44,250
Groundwork VCSE Energy	-	6,338	6,338
RMBC SEN	-	2,231	2,231
Tesco	-	500	500
Room rental and catering	42,108	-	42,108
Student Placement Fees	340	-	340
Parental Fees	16,610	-	16,610
RMBC	12,000	-	12,000
	71,058	346,206	417,264

5 Other income

	Unrestricted 2026 £	Restricted 2026 £	Total Funds 2026 £	Total Funds 2025 £
Fundraising	-	-	-	220
	-	-	-	220

Previous reporting period	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £
Fundraising	-	220	220
	-	220	220

6 Net income

	2026	2025
	£	£
Net income is stated after charging:		
Depreciation - owned assets	8,055	5,462
Accountancy	1,008	978

7 Expenditure

	Community Centre Activities	2026	2025
	£	£	£
Expenditure on raising funds			
Advertising and marketing	1,458	1,458	738
Registration fees	110	110	141
Website	26	26	-
	1,594	1,594	879

8 Expenditure on charitable activities

	Community Centre Activities £	2026 £	2025 £
Employment costs	212,054	212,054	175,130
Recruitment	-	-	200
Training	1,843	1,843	1,083
Bad debts	-	-	45
Tutor fees	1,628	1,628	2,121
Resource materials	22,409	22,409	21,947
Caretaking and gardening	402	402	1,540
Database costs	2,138	2,138	2,670
Activities	3,754	3,754	10,973
Travel expenses	557	557	1,509
Project costs	97,500	97,500	120,000
DBS fees	344	344	192
Administration costs	8,286	8,286	4,805
Repairs and maintenance	22,552	22,552	18,977
Refreshments	2,860	2,860	4,682
Heat, light and water	5,236	5,236	7,725
Subscriptions	2,805	2,805	2,834
Donations paid	448	448	525
Cleaning	9,660	9,660	7,665
Telephone and internet	2,875	2,875	2,469
Rent and rates	7,399	7,399	9,400
Bank charges	277	277	428
Insurance	5,916	5,916	4,381
Postage, printing and stationery	326	326	343
Depreciation	8,055	8,055	5,462
Governance costs	1,631	1,631	1,576
	420,955	420,955	408,682
	422,549	422,549	409,561

	2026 £	2025 £
Restricted funds	364,463	325,482
Unrestricted funds	58,086	84,079
	422,549	409,561

9 Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below.

	Basis of apportionment	General Support £	Governance £	2026 £
Audit and accountancy	type of expense	-	1,008	1,008
Payroll bureau charges	type of expense	-	623	623
		-	1,631	1,631

Previous reporting period

	Basis of apportionment	General Support £	Governance £	2025 £
Audit and accountancy	type of expense	-	978	978
Payroll bureau charges	type of expense	-	598	598
		-	1,576	1,576

10 Analysis of staff costs

	2026 £	2025 £
Wages and salaries	194,156	162,612
Employers NIC	12,164	7,798
Pension costs	5,734	4,720
	212,054	175,130
Charitable activities	212,054	175,130
	212,054	175,130

	2026	2025
Average number of employees	8	8
Number of employees with benefits in excess of £60,000	-	-

	2026 £	2025 £
Total employment benefits, including employer pension contributions of the key management personnel	40,239	36,572

The charity considers its key management personnel comprises the trustees and key staff.

11 Independent Examiner Fees

	2026 £	2025 £
Independent examination fees	1,008	978
	1,008	978

12 Tangible Fixed Assets

	Office Equipment	Computer Equipment	Fixtures and Fittings £	Building Refurbishment £	Total £
Cost					
At 1 April 2025	15,383	19,008	47,121	75,182	156,694
Additions	-	-	-	15,251	15,251
At 31 March 2026	15,383	19,008	47,121	90,433	171,945
Depreciation					
At 1 April 2025	14,271	19,008	39,789	71,236	144,304
Charge for Year	371	-	2,661	5,023	8,055
At 31 March 2026	14,642	19,008	42,450	76,259	152,359
Net Book Value					
At 31 March 2026	741	-	4,671	14,174	19,586
At 1 April 2025	1,112	-	7,332	3,946	12,390

13 Debtors and prepayments

	2026 £	2025 £
Trade debtors	1,448	3,760
Prepayments	6,339	5,240
	7,787	9,000

	2026 £	2025 £
Restricted	2,472	215
Unrestricted	5,315	8,785
	7,787	9,000

14 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	14,332	5,318
Holiday pay accrual	6,874	3,861
Accruals	1,336	2,086
Deferred income	-	6,000
	22,542	17,265

	2026 £	2025 £
Restricted	14,511	-
Unrestricted	8,031	17,265
	22,542	17,265

15 Deferred income

Deferred income comprises rental income and grants invoiced and received in advance.

	2026 £	2025 £
Balance as at 01 April 2025	6,000	14,750
Amount released to income earned from charitable activities	(6,000)	(14,750)
Amount deferred in year	-	6,000
Balance as at 31 March 2026	-	6,000

16 Analysis of charitable funds

Analysis of movements in unrestricted funds

	As at 1 April 2025	Incoming Resources	Resources Expended	Transfers	As at 31 March 2026
	£	£	£	£	£
General fund	87,237	61,104	(58,086)	(21,413)	68,842
Designated funds	21,315	-	-	21,413	42,728
	108,552	61,104	(58,086)	-	111,570

Previous reporting period

	As at 1 April 2024	Incoming Resources	Resources Expended	Transfers	As at 31 March 2025
	£	£	£	£	£
General fund	96,961	74,355	(84,079)	-	87,237
Designated funds	21,315	-	-	-	21,315
	118,276	74,355	(84,079)	-	108,552

Name of unrestricted fund:	Description, nature and purpose of the fund
General fund	Free funds which are not designated for particular purposes
Designated funds	For future redundancy and closure costs

16 Analysis of movements in restricted funds

	As at 1 April 2025	Incoming Resources	Resources Expended	Transfers	As at 31 March 2026
	£	£	£	£	£
Awards for All	6,518	-	(2,911)	-	3,607
Big Lottery Fund Know Your Neighbour	862	-	(287)	-	575
The National Lottery Fund	25,836	188,333	(177,236)	-	36,933
Green Spaces Fund	3,141	-	(1,048)	-	2,093
RMBC Early Years	1,989	115,902	(114,840)	-	3,051
RMBC Early Years EYPP	5,756	4,431	(4,756)	-	5,431
Asda Foundation	3,905	-	(1,768)	-	2,137
GM Moving Well Live Festival	-	1,000	(691)	-	309
Esmee Fairburn Foundation	-	66,667	(16,667)	-	50,000
RMBC Middleton Township Fund	-	15,800	(15,492)	-	308
BUPA Foundation	-	1,800	-	-	1,800
Action Together GM Nurture	-	1,593	(1,593)	-	-
Action Together GM Nurture Early Years	-	1,000	(1,000)	-	-
Riverside Housing	-	19,604	(15,770)	-	3,834
Council for Social Aid Fund	-	5,985	(5,761)	-	224
Axis Foundation	-	9,700	(2,705)	-	6,995
RMBC DAF Funding	-	938	(938)	-	-
Tesco Stronger Starts	-	1,000	(1,000)	-	-
	48,007	433,753	(364,463)	-	117,297

Previous reporting period

	As at 1 April 2024	Incoming Resources	Resources Expended	Transfers	As at 31 March 2025
	£	£	£	£	£
Action Together	-	4,500	(4,500)	-	-
Awards for All	-	9,000	(2,482)	-	6,518
Big Lottery Fund	-	44,250	(44,250)	-	-
Big Lottery Fund Know Your Neighbour	3,860	12,500	(15,498)	-	862
The National Lottery Fund	-	163,333	(137,497)	-	25,836
Green Spaces Fund	4,189	850	(1,898)	-	3,141
Groundwork VCSE Energy	-	6,338	(6,338)	-	-
RMBC Early Years	2,856	98,061	(98,928)	-	1,989
RMBC Early Years EYPP	6,147	3,643	(4,034)	-	5,756
RMBC SEN	-	2,231	(2,231)	-	-
Tesco	-	500	(500)	-	-
Asda Foundation	5,673	1,000	(2,768)	-	3,905
Action Together Rochdale CCC	2,820	-	(2,820)	-	-
Action Together RRRF	1,738	-	(1,738)	-	-
	27,283	346,206	(325,482)	-	48,007

Name of restricted fund:	Description, nature and purpose of the fund
Awards for All	For Community Choir Project
Big Lottery Fund Know Your Neighbour	Community Engagement project
The National Lottery Fund	For Rochdale Community Centre Consortium Development costs
Green Spaces Fund	For "Deep Roots" community green space project
RMBC Early Years	To pay for educational and activity costs
RMBC Early Years EYPP	Pupil premium fund
Asda Foundation	Community Outreach Food Project
GM Moving Well Live Festival	GMCA engagement funding to support 'Live Well' regional agenda
Esmee Fairburn Foundation	Strategic revenue funding to ensure capacity-building and system-change at grassroots level
RMBC Middleton Township Fund	Capital funding to improve the external building and associated costs
BUPA Foundation	To enhance Forest School fixed resources
Action Together GM Nurture	Micro grant to support parental engagement activities and provision
Action Together GM Nurture Early Years	Strategic grant to develop GM Early Years Network to represent VCFSE sector provision
Riverside Housing	Capital grant to support the creation of on-site community 'Forest School' space
Council for Social Aid Fund	Revenue and project based grant for large scale community cohesion events
Axis Foundation	Capital grant to support the creation of on-site community 'Forest School' space
RMBC DAF Funding	Government funding to support children with disabilities and special educational needs
Tesco Stronger Starts	To support parental engagement activities and provision targeting early intervention

17 Analysis of net assets between funds

	Designated funds	Unrestricted	Restricted	2026
	£	£	£	£
Tangible fixed assets	-	577	19,009	19,586
Cash at bank and in hand	42,728	70,981	110,327	224,036
Other net current assets/(liabilities)	-	(2,716)	(12,039)	(14,755)
Total	42,728	68,842	117,297	228,867

Previous reporting period

	Designated funds	Unrestricted	Restricted	2025
	£	£	£	£
Tangible fixed assets	-	2,015	10,375	12,390
Cash at bank and in hand	21,315	93,702	37,417	152,434
Other net current assets/(liabilities)	-	(8,480)	215	(8,265)
Total	21,315	87,237	48,007	156,559

18 Going Concern

The charity's main source of income is grant funding and investment income. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

19 Post Balance Sheet Events

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.

20 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.