

**MANOR FARM COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

**Charity Number 505889**

**MANOR FARM COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

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**MANOR FARM COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS**

<b>Trustees:</b>	Suresh Bawa (Chair) Alex White Richard Butler
<b>Officers:</b>	
Chief Executive	Gary Bird
Charity Manager	Sue Evans
<b>Bankers:</b>	Barclays Bank The Bridge Branch Walsall WS1 1LR
<b>Solicitors:</b>	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES
<b>Auditors:</b>	DJH Mitten Clarke Ltd 3 <sup>rd</sup> Floor International House 20 Hatherton Street Walsall WS4 2LA
<b>Investments:</b>	Aldermore Bank 50 St Mary Axe London EC3A 8FR
<b>Insurance:</b>	CaSE Insurance Manor House 19 Church Street Leatherhead Surrey KT22 8DN

## MANOR FARM COMMUNITY ASSOCIATION

### REPORT AND FINANCIAL STATEMENTS

#### TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2022

The Trustees present their report with the financial statements of the Charity for the year ended 31<sup>st</sup> March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2019 (FRS 102) in preparing the annual report and financial statements of the charity.

#### TRUSTEES RESPONSIBILITIES

Charity law requires us as Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure of the Charity for that year. In preparing those financial statements we are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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 financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. We 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.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisors on page 1 of the financial statements.

#### The trustees

The trustees who served the charity during the period were as follows:-

Alex White  
Richard Butler  
Suresh Bawa

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#### **Structure, Governance and Management:**

The constitution of Manor Farm Community Association adopted in 1977, outlines the governance arrangements for the charity and the eligibility and selection process by which trustees are appointed. The governance of the charity is conducted through the board of elected trustees who give of their time freely and are responsible for the overall control and decision making of the charity in order to achieve the charity's stated objectives. They meet when required and new trustees follow an induction process to introduce them to their role, after eligibility to serve as a charity trustee has been duly checked. The trustees are also able to co-opt and appoint new trustees to assist with the governance and management of the charity.

The trustees are cognizant of the risks to the sustainability of the charity and consideration and review of the pertaining issues is a key focus of their meetings, as are the maintenance of a risk register and the implementation of strategies and systems to lessen these where possible.

The Chief Executive of the charity provides them with a copy of the constitution and standing orders and with copies of past minutes of meetings, annual reports and accounts. The charity is not currently a company limited by guarantee.

To assist the trustees, members of staff are employed directly by the charity to implement and carry out the day-to-day activities and business of the organization and these are managed and led by the Chief Executive of the charity who reports directly to the charity board of trustees. In addition to paid staff, the charity is very fortunate to have a growing number of volunteers who ably support and assist with the development and delivery of services and activities.

#### **Objectives and Activities of the Charity**

As identified in its constitution the charity was established to:

- Provide and promote educational, recreational, social, cultural and leisure opportunities and services for the people of Walsall and the immediate community of Hatherton and Rushall.
- Establish a Community Centre and thereafter maintain and manage the Centre as appropriate in partnership and co-operation with any statutory authority, in furtherance of the above.

The charity operates within the parameters laid down within its constitution and standing orders and does so without distinction of sex, sexual orientation, race, or of political or religious opinions. There have been no material changes to these policies since the date of the last annual report.

#### **Public Benefit Statement**

The Trustees have paid due regard to the Charity Commission's guidance on public benefit when examining their aims, objectives and future plans of the organisation.

#### **Achievements and Performance**

With the full impact of Covid continuing to dominate the nations day to day life the charity continued to do the best it could to help those most in need within the community during this most challenging of times.

Navigating its way through the year and the constantly changing government guidelines the charity was able to slowly open some of its centre-based activities whilst still operating a significant range of services at arm's length for those most at risk.

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This dichotomy inevitably brought challenges and it is to these local challenges created by the Covid pandemic and the innovative actions and measures taken by the charity to continue to support those most at need within its community that we now turn:

#### **Walsall Silver Service**

For a service that's primary objective is to reduce isolation amongst older people (and thereby the associated problems of depression, self-neglect, declining mental and physical health) the continued and enforced national lock down was possibly the worst intervention the government could do, and required an entirely different approach to those normally practiced.

Fortunately for the charity, the Big Lottery were extremely supportive, flexible and cognisant of the need for projects like ours to 'change in accordance with the times' whilst still trying desperately to meet the 4 key outcomes of the project overall:

#### **Outcome 1:**

To reduce loneliness and social isolation, enabling older people to remain happy and content in their chosen community

#### **Outcome 2:**

To improve access and signposting of older people to information, advice, guidance and increased opportunities for further support available to them

#### **Outcome 3:**

To improve the health and wellbeing of older people and reduce their health inequalities

#### **Outcome 4:**

To promote a 'best practice' model of 'seamless' services for older people that continues to address needs in community-level provision

In order to continue to achieve these outcomes our staff continued to work from the Manor Farm Centre implementing an intensive telephone contact programme with members of the scheme to keep in touch and to ensure any critical care needs could be identified and addressed.

Our members received a minimum of three calls per week from a dedicated befriending contact to touch base, identify (and then respond where required) any shopping or prescription/medical needs, give reassurance and advice on Covid – "what and what not to do" and generally provide a friendly ear – many beneficiaries having no other form of contact or support from the wider world than through our scheme.

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Where restrictions lifted and returned throughout the year with the varying waves of Covid, telephone calls were, when possible, replaced with chats "in person" from the bottom of the garden, on the doorstep, within the garden and, whenever possible, out and about when accompanying on a walk.

The Silver Service has undoubtedly continued to raise the profile of the charity during Covid in and around Walsall and has been fantastic in encouraging local people to volunteer to help deliver not only the service activities but to support the work of the charity overall; Carol Wilson moved on to pastures new and was admirably replaced by Gayle Johnston, who, with her team of staff and volunteers continued to deliver the hundreds of hours they have dedicated to improving the lives of older people in Walsall.

Gayle also successfully led the Charity through its reaccreditation for "Investors in Volunteers" which is formal recognition of the charity's demonstrated excellence in volunteer management. It acknowledges our commitment to providing high-quality volunteer programs and our investment in supporting and valuing volunteers.

The success of the Silver Service has also been well recognised at a higher level within the locality and was regularly referenced and congratulated within Walsall Council cabinet meetings.

#### **Making Connections – Covid Hub**

Another area of the charity's work that continued to 'step up to the plate' during Covid was our "Making Connections" referral service for older people, established in 2019 with support from Public Health Walsall.

Since its inception our charity has been responsible for the "making connections" service for the east of the borough providing support for a population coverage of just under 75,000 residents.

The Charity continued with the role of the Covid Emergency Response hub for the area with the task of providing free emergency food parcels for any local residents and families who were, for whatever reason, unable to meet their basic needs of accessing food.

This included those who:

- had no access to money and were in financial distress
- were shielding due to age or pre-existing health conditions
- had difficulty shopping as had young children or disabilities
- had mental health issues and/or anxieties

Where hardship/need was identified we immediately distributed free food parcels but many individuals were happy to pay for food but couldn't get out to shop and online shopping deliveries became quickly unavailable due to demand; for this group we put together and delivered to their homes a locally sourced purchasable food package of essential items ensuring value for money.

As demand grew, we quickly became aware of our finite capacity to deliver and the reliance and dependency the service may create. We therefore worked closely with each client to discuss the options available for the ongoing supply of food for their homes, ensuring they had both choice and ownership over the final decision; our role being facilitatory and very much aware that we are not the answer to the issue but always the helping hand when needed.

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The food parcels were a wonderful emergency response provided through us by Walsall Council, tremendously received by those in receipt and a godsend in the initial stages of the pandemic when fear and panic were quite intense. As time progressed and the food supply chain became more stable, our role became much more focused on providing information, advice and guidance and predominantly dealing with the overwhelming decline in mental health caused or heightened by Covid.

Our work developed to include wellbeing and support through a far-reaching befriending service, prescription collections, pop out chats, walk and talks, activity boxes and we started a 'grow your own' project to encourage people to have a go at learning how to grow their own fruit and vegetables offering ultimate ownership of their food choices and a distraction to Covid.

Our support and reassurance throughout the pandemic became all encompassing; doing our very best to deal with every question, issue or problem thrown at us; from sourcing a dentist, transport to get a vaccine, obtaining child meal vouchers, mowing a lawn, the list was endless.

We changed our methods of delivery and turned to zoom activities to enable people to still meet and engage in social activities including Yoga and Keep fit, Salsa dancing, Art or simply a collective coffee and a chat. We pre-delivered a cappuccino and some biscuits to everyone to enjoy during the call and gave instructions and help where needed to access zoom in an easy format.

We also reiterated the government messages as the pandemic progressed to our more vulnerable residents with the vast majority relying on our direction as they found the PM TV broadcasts too stressful and only increased their anxiety.

As the messages changed and the move and focus shifted from "lock down" to "re-setting" we felt it was important to keep people up to date and aware of their freedoms and how to safely re-engage in activities. We provided free PPE packs for reassurance that opened up conversations with people supported in taking their first steps back out into the community.

Our rapport with older people in the community and knowledge of the services they need has grown significantly, our communications with them more frequent and they have trust and belief in our knowledge, capacity and range of expertise that will enable them to find local solutions to local issues that concern them.

#### **Covid 19 response**

The charity continued to play an enormous role in Walsall's response to Covid and specifically in the organization, management, and operation of the Lateral Flow Testing Centre's for the town, expanding (because of our raised profile and proven capability) from managing the first Covid Lateral Flow Testing Centre in the east of the borough to running Centres in Aldridge, Ryecroft, Pelsall, Brownhills, Walsall Town Centre.

The charity was also called to provide testing facilities at local care homes, Walsall University, Queen Mary's Grammar School and set up and managed two mobile testing facilities that travelled around Walsall according to need.

The charity was also:

- Commissioned by Wolverhampton Council to set up and manage testing facilities at the Wolverhampton Indoor Shopping Centre- The Mander Centre.

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- Commissioned by Walsall Council to recruit over 30 administrative staff for the 12hr day, seven-day week vaccination unit at the Saddlers Town Centre Shopping outlet.

In total over the year the charity recruited, appointed, managed, and seconded 119 new staff to work alongside the NHS and Walsall Council in the Towns fight against Covid 19.

#### **Building Better Opportunities**

The charity is pleased to report the ongoing success of its three employability projects funded by Big Lottery and European Social Funded "Building Better opportunities" to address longstanding unemployment in Walsall:

- With 'Steps to Work' (Bridges Project) the delivery of Work-Station hubs across Walsall to increase employability.
- With 'Black Country Futures' the delivery of employability support for those out of work or in unstable, low paid employment looking to advance.
- With 'Black Country together' (Family Matters Project), the delivery of employability activities to disadvantaged families.

All projects continued to operate through Covid lock down periods with communications with participants via telephone and staff working from home in line with government recommendations and guidelines.

Face to face contact with participants with Covid secure measures in place was reinstated as and when permitted.

- 'Steps to Work' (Bridges Project), even in the middle of the pandemic our project was reported by 'Steps to Work' as one of the strongest partners within their partnership, clearly demonstrating value for money and working hard to be within tolerance across all areas. The team reported the considerable impact and decline in mental health within participants, exacerbated by Covid, and an increase accordingly in the time taken dealing with this issue.
- 'Black Country Futures' the delivery of employability support for those out of work or in unstable, low paid employment looking to advance.

Despite the restrictions and limitations of Covid, the year saw the project conclude well ahead target with 102 clients engaged (against a target of 56), 27 of those securing employment (against a target of 4) and 21 of them progressing into further training/education (against a target of 7).

- 'Black Country together' (Family Matters Project): The project continued to perform admirably exceeding targets for recruitment by 160%.

This performance was particularly rewarding given the considerable number of staff changes throughout the year with all projects affected as their end dates approached and staff obviously begin to look towards securing their next employment, a constantly challenging aspect of time limited projects with the high expectations until project end date.

The charity was successful however in its application for funding to continue its work in this area with a bid to Walsall Councils Community Renewal Funding; the 6-month pilot project designed to provide employability support for the over 50's with the hope, if successful, to then receive support from the West Midlands Combined Authorities UK Shared Prosperity fund.

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##### **Childcare**

The charity continued to provide year-round quality and affordable childcare throughout the pandemic at its First Friends Nursery and most notably staying open for the key workers of the front line against Covid for whom the care was essential, enabling them to go to work knowing their little ones were safe and being well looked after.

Staffing at the nursery however continued to be problematic and, with the imminent loss of Jane Arblaster as our Nursery Manager having already twice deferred her retirement to stay on to lead through Covid, the charity had to give serious consideration to its ability to maintain the provision and the high level of quality care it had a longstanding reputation for.

In April the charity commenced a recruitment campaign to find a replacement Nursery Manager and Deputy Manager but by June and after two failed attempts at interview it became clear the task was not going to be easy. After much deliberation, consultation with Early Years Walsall and due to levels of declined human resource and staff expertise within this area, our conclusion was that the nursery would be much better residing within an organisation with a much greater capacity and focus on childcare development.

Discussions therefore commenced with several organisations before YMCA Wolverhampton, after extensive due diligence, were confirmed as the organisation chosen and trusted to take over the nursery: a like-minded, registered charity with a passion for community service and one with childcare development and expansion very much at the core of its plans for the future.

With effect from 1 September the nursery became "Pelsall Lane Day Nursery" and the staff, ownership, leadership and management of the Nursery transferred to YMCA Wolverhampton. The building remains the property of the charity and now generates a rental income.

With 8 other nurseries within its portfolio the YMCA has the capacity, skillset and human resources required to support and help take the nursery on to bigger and better things and the Association looks forward to a mutually and long-standing beneficial relationship.

The charity is pleased to report its involvement and participation in a new initiative for Walsall; the Holiday Activity and Food programme or "HAF" for short.

Funded by the Department for Education, HAF is a free programme for children and young people aged 5 -16 running over Easter, Summer and Christmas school holidays and provides an enriching and exciting programme of holiday activities with the provision of a healthy lunchtime meal.

Eligibility is for those children who normally benefit from a free school meal and the scheme aims to ensure they can continue to eat healthily over the school holidays whilst taking part in activities that support their development and wider educational attainment.

##### **Accommodation and Facilities**

The charity also took advantage of lock down and the closure of the Manor Farm Centre to the public to undertake some further much-needed refurbishment and is pleased to report some significant improvements and developments to its accommodation:

- New LED panels installed on the Multi Use Games Area and in the Gymnasium. Both installations undertaken in-house and made possible by the purchase of a 10M scaffold tower. The tower would undoubtedly be indispensable for future works given the ceiling height of the sports hall, theatre, squash courts and gymnasium.

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- Creation of new office in the administration block at Manor Farm by the conversion and combining of the old bar store and Silver Service Office. The new office has already been the interest of external organisations with both the Walsall branch of the Samaritans and 'Care First' showing interest.
- Work has commenced within the derelict swimming pool area with the association going into partnership to create an indoor Parkour training facility. Founded in France in the 1980's, Parkour is a non-competitive physical discipline of training to move freely over and through any terrain using only the abilities of the body, principally through running, jumping, climbing and quadrupedal movement.

Its popularity is growing significantly within the UK and has been helped by the adapted version of Parkour type activities embodied with the TV programme UK Ninja where the competitors attempt to complete a complex Parkour circuit in the fastest time.

#### Human Resources

The year sadly saw the death of a former Trustee and Chair of the Association; James 'Doug' Clapham who passed away in 2021 aged 93. Doug, as he liked to be called, originally came to the association with his partner, Esther who played short-mat bowls in the Sports Hall every Monday and Thursday afternoons.

Doug wasn't interested in bowls but relished the opportunity to become more involved in the business side of the association and quickly found his way on to the general committee. He was a staunch supporter of the Association serving as a Trustee for over 20 years and held the positions of both Treasurer and Chair. Doug's working life was in insurance and he used all his skills and experience to help the association gain the maximum benefit after the loss of its premises by fire in 1988.

Over his 20 years he worked closely with Gary Bird, our CEO, developing a close friendship and a working partnership that helped the charity navigate its way through many trials and tribulations along the way; he will be very sadly missed.

Further review of the staffing requirement for the charity moving forward will continue and with particular attention to the demands as the organization comes out of Covid.

#### Our work with others

Throughout the year the charity continued to work with and support other community organisations within Walsall through its involvement and relationship with Walsall Council, the NHS, Steps to Work, Black Country Futures, Walsall Community Network, "One Walsall", Walsall Community Consortium, Rushall Village Development Group, Pelsall History Society and the Rushall & Pelsall Neighbourhood Partnership.

#### External Funding

The charity success in working with, and receiving funding from, external bodies and partner organisations in grant aid to deliver its work, continued with £685,763 received during the year analysed as follows:

- £166,017 from Steps to Work for our 'Workstations in Walsall' as part of their Building Better Opportunities "Bridges" project.
- £100,531 from Walsall MBC for end of Covid transitional support
- £88,660 from Black Country Together for our 'working well' as part of their Building Better Opportunities "Family Matters" project.

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- £85,091 from the Big Lottery Reaching Communities Fund for our five-year project to address social isolation amongst older people in Walsall, Walsall Silver Service.
- £58,072 from Black Country Futures for employability support for those out of work or in unstable, low paid employment looking to advance.
- £51,759 from Walsall MBC for grants for government funded nursery places.
- £30,000 from Public Health for a further years' operation of our 'Making Connections Walsall' for older people in the eastern section of the Borough helping to combat social isolation by connecting older people to community-based provision.
- £25,000 from Walsall MBC for the Manor Hospital Voluntary Sector Project – The Manor Hub
- £22,500 from Walsall MBC Housing Support Fund to support residents in crisis.
- £14,798 from Walsall MBC for post-covid community activities
- £14,375 from Walsall MBC for staffing and resources for the Thrive "Lets Chat" Health & Wellbeing Bus
- £12,460 from Walsall MBC for HAF (Holiday and Food) activities
- £11,000 from Walsall Council Community Development Fund to support community activities and in-house ICT developments
- £3,000 from Walsall MBC for Hub and Spoke premise costs
- £2,500 received from Heart of England for 'local solutions' as part of their Building Better Opportunities "Community Matters" project.

#### Financial Review

With continued financial awareness and prudence, and an understandable uncertainty on the future and impact of Covid 19, the trustees continue to focus on the need to sustain the charity and, more importantly, to be able to continue to develop and deliver its ever-expanding range of services and activities to the local community.

Income for the charity for the last twelve months, again affected significantly by Covid 19 related matters, decreased from £1,503,501 to £1,367,221.

Charitable activities income is down £351,369 but is offset by the increase from donations and legacies which is up by £300,160 and due entirely to the shift of Covid 19 related services across to Manor Farm Community Services Ltd.

Both Covid years have shown significant increase in income due to the additional work undertaken and, whilst unsustainable in the long term given the hopeful end to the pandemic, the extraordinary surpluses generated in this period will certainly enable the charity to invest wisely in the future further development and expansion of its facilities and services.

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As a one off year, the detailed analysis of finance in terms of income and expenditure trends is again pointless due to the inclusion of the many checks and balances in place due to the pandemic; suffice to report the increase from lettings income (up from £74,001 to £216,192) as the centre opening returns to normal, Investment income (slight decline from £13,607 to £11,120 as the collapse of the global economy continues) and income from Manor Farm Community Services Ltd, as mentioned previously, is also up phenomenally from £7,259 to £317,419 due to the increase in trade from Covid commissioned services.

Moving to expenditure, we see a decrease of £224,262 from £1,179,466 to £955,204 due largely to decreases in wage and staffing costs (down £204,187) helped by the sale of the First Friends Nursery with wages only incurred for the first 6 months.

#### Plans for the Future

With the worst of the Covid pandemic hopefully now behind us, the charity will continue to support Walsall Council and the NHS in the local fight against the disease in any way it can with its long-term plans for the expansion of the services it provides for the local community, ready to be reinvigorated as soon as is possible.

Plans for the future are considerable and include:

- Replacement funding for the charity's employability work given the pending expiry of BBO funds
- Further improvements to the site at Manor Farm including remodelling and refurbishment to ground floor classrooms.
- DDA site accessibility improvements
- Refurbishment of the bar and new furniture
- Installation of air conditioning in the Health & Fitness room
- New lights for the Squash Courts

In conclusion therefore and final recognition of yet another very proud year for the charity and the contributions made to the fight against Covid, I place on record the sincere and greatest thanks of myself and my fellow trustees to Gary Bird our Chief Executive, to Sue Evans our Charity Manager and to all of our staff and volunteers who continue to work on behalf of Manor Farm Community Association for the benefit of our community.

Alex White  
Chair  
Manor Farm Community Association

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#### INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

##### Opinion

We have audited the financial statements of Manor Farm Community Association (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

##### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### Conclusions relating to going concern

In auditing the financial statements we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed we have not identified any material uncertainties relating to events or conditions that individually or collectively may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

##### Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained in the trustees annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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##### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

##### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

##### Auditor's responsibilities for the audit of the financial statements

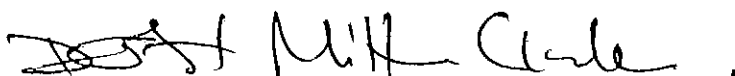
We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

##### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mitten Clarke Audit Limited  
Chartered Accountants  
Statutory Auditor  
3<sup>rd</sup> Floor, International House  
Hatherton Street  
Walsall, WS4 2LA

Baker (Midlands) Limited are eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**MANOR FARM COMMUNITY ASSOCIATION**  
**REPORT AND FINANCIAL STATEMENTS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME</b>					
Income from:-					
Donations and legacies	2	317,419	-	317,419	7,259
Charitable Activities	3	100,531	585,232	685,763	1,037,402
Other trading activities	4	352,919	-	352,919	445,233
Investment income	5	11,120	-	11,120	13,607
<b>TOTAL INCOME</b>		<u>781,989</u>	<u>585,232</u>	<u>1,367,221</u>	<u>1,503,501</u>
<b>EXPENDITURE</b>					
Charitable activities	6	387,815	567,389	955,204	1,179,466
<b>TOTAL EXPENDITURE</b>		<u>387,815</u>	<u>567,389</u>	<u>955,204</u>	<u>1,179,466</u>
<b>NET INCOME</b>		394,174	17,843	412,017	324,035
Gross transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		394,174	17,843	412,017	324,035
Brought Forward 1 April 2021		1,838,481	41,939	1,880,420	1,556,385
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,232,655</u></u>	<u><u>59,782</u></u>	<u><u>2,292,437</u></u>	<u><u>1,880,420</u></u>

**MANOR FARM COMMUNITY ASSOCIATION**

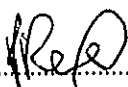
**REPORT AND FINANCIAL STATEMENTS**

**BALANCE SHEET**

**YEAR ENDED 31 MARCH 2022**

	Note	2022 £	£	2021 £	£
<b>CURRENT ASSETS</b>					
Debtors	12	364,065		222,249	
Cash at bank and in hand		2,095,051		1,898,203	
		<u>2,459,116</u>		<u>2,120,452</u>	
<b>CREDITORS: Amounts falling due within one year</b>					
	13	100,679		101,032	
<b>NET CURRENT ASSETS</b>					
			<u>2,358,437</u>		<u>2,019,420</u>
Total assets less current liabilities			<u>2,358,437</u>		<u>2,019,420</u>
<b>PROVISIONS FOR LIABILITIES</b>					
	15		66,000		139,000
<b>NET ASSETS</b>					
			<u>2,292,437</u>		<u>1,880,420</u>
<b>CHARITY FUNDS</b>					
Restricted funds	18		59,782		41,939
Unrestricted funds	18		2,232,655		1,838,481
<b>TOTAL FUNDS</b>					
			<u>2,292,437</u>		<u>1,880,420</u>

The financial statements were approved by the Board of Trustees on 3 April 2023 and were signed on its behalf by:-

  
 .....  
 Richard Butler  
 Trustee

MANOR FARM COMMUNITY ASSOCIATION

STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flow from operating activities	16	196,848	198,649
Net cash flow from operating activities		<u>196,848</u>	<u>198,649</u>
Net Increase/(decrease) in cash and cash equivalents		196,848	198,649
Cash and cash equivalents at 1 April 2021		<u>1,898,203</u>	<u>1,699,554</u>
Cash and cash equivalents at 31 March 2022		<u>2,095,051</u>	<u>1,898,203</u>
Cash and cash equivalents consists of:			
Cash at bank and in hand		<u>2,095,051</u>	<u>1,898,203</u>
Cash and cash equivalents at 31 March 2022		<u>2,095,051</u>	<u>1,898,203</u>

## MANOR FARM COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022

#### 1 Summary of significant accounting policies

##### (a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

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

##### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity 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.

**MANOR FARM COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS/cont..**  
**YEAR ENDED 31 MARCH 2022**

**1 Summary of significant accounting policies**

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2022**

**1 Summary of significant accounting policies/cont...**

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes costs associated with attracting voluntary income and the costs of trading for fundraising purposes;
- Expenditure on charitable activities includes costs incurred by the Society in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

**(f) Tangible Fixed Assets**

The Charity has a policy not to capitalise individual assets with a cost of below £5,000 per item. Alterations and improvement works to the buildings and grounds are not capitalised as the Association has no security of tenure.

**(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(h) Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**MANOR FARM COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS/cont...**  
**YEAR ENDED 31 MARCH 2022**

**1 Summary of significant accounting policies/cont...**

**(i) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**(j) Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**(k) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution pension scheme for the benefit of certain employees. Contributions are expensed as they become payable.

The charity contributes to a multi-employer defined final salary scheme for the benefit of certain employees. Contributions are expensed as they become payable. A reserve is made for estimated deficit payments required in respect of the scheme based on the latest available information available.

**(l) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(m) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from donations and legacies**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Contributions Manor Farm Community Services Limited	316,946	7,259
Sundry	473	-
	<u>317,419</u>	<u>7,259</u>
	<u><u>317,419</u></u>	<u><u>7,259</u></u>

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2022

3 Income from charitable activities

Grants and external income

	2022	2021
	£	£
<b>Restricted:</b>		
Walsall MBC Indicative Head Counts	51,759	-
Walsall MBC Housing Support Fund	22,500	-
Walsall MBC Community Development	11,000	-
Walsall MBC Hub & Spoke Locality	3,000	-
Big Lottery fund grant	85,091	83,238
Walsall MBC Holiday Activities & Food	12,460	16,000
Steps to Work	166,017	169,446
Heart of England	2,500	5,382
Black Country Together	88,660	92,030
Black Country Futures	58,072	56,862
Walsall MBC Community Projects	14,798	-
Walsall MBC Making Connections Walsall	30,000	46,500
Walsall MBC re Innovation Project	-	5,000
Walsall MBC Hospital Project	25,000	-
Walsall MBC Thrive Bus re T P Riley	14,375	-
Walsall MBC re Befriending	-	5,334
Neighbourhood Natters	-	6,650
Sports Foundation	-	3,631
Vinci UK Foundation re Covid 19	-	2,500
West Midlands Police re Covid 19	-	1,500
Walsall Hospitals re Winter Pressures Support	-	1,000
Soil Association re Covid 19	-	585
Tesco Groundwork re Covid 19	-	500
One Stop Groundwork re Covid 19	-	500
	585,232	497,658
<b>Unrestricted:</b>		
Walsall MBC Supporting Vulnerable Families	52,500	2,500
Walsall MBC Test and Trace	42,500	-
Walsall MBC re Covid	5,531	477,031
Walsall MBC Clinically Extremely Vulnerable	-	24,000
Walsall MBC Shielded	-	18,313
Martin Lewis Fund re Covid 19	-	16,900
Walsall Housing Group re Covid 19	-	1,000
	100,531	539,744
	685,763	1,037,402

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2022

4 Other trading activities

	<b>2022</b>	<b>2021</b>
	£	£
Lettings	216,192	74,001
Nursery fees	106,122	183,316
Education fees	15,104	8,034
Silver scheme transport	231	-
Job Retention Scheme	5,174	134,882
Business rates refunds	10,096	45,000
	<u>352,919</u>	<u>445,233</u>

5 Income from investments

	<b>2022</b>	<b>2021</b>
	£	£
Bank interest	11,120	13,607
	<u>11,120</u>	<u>13,607</u>

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2022

6 Analysis of expenditure on charitable activities

	2022 £	2021 £
Community Association staff costs	183,568	278,928
Community Association premises costs	45,000	-
Sundry expenses	27,494	3,673
Adult education wages	34,153	18,476
Adult education expenses	1,792	6,194
Printing and publicity	11,152	4,792
Repairs and maintenance	10,285	68,310
Nursery wages	114,651	223,478
Nursery expenses	35,609	23,783
Big Lottery sundry expenses	8,864	6,204
Big Lottery motor expenses	3,438	1,635
Big Lottery advertising expenses	1,138	1,914
Big Lottery staffing costs	58,121	59,975
Big Lottery premises costs	-	-
Steps to Work wages	152,081	151,128
Steps to Work sundry expenses	9,858	10,213
Heart of England wages	-	11,251
Heart of England sundry expenses	-	458
Black Country Together wages	79,750	80,330
Black Country Together sundry expenses	9,388	6,881
Black Country Futures wages	47,897	43,284
Black Country Futures sundry expenses	8,331	5,821
One Palfrey Big Local expenses	-	12,127
Covid 19 Response wages	18,430	91,320
Covid 19 Response sundry expenses	34,331	16,970
Sports Development Officer wages	-	12,149
Support (note 7)	59,873	42,172
	<u>955,204</u>	<u>1,179,466</u>

£567,389 (2021: £609,183) of the above costs were attributable to restricted funds, £387,815 (2021: £570,283) were attributable to unrestricted funds.

**MANOR FARM COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS/cont...**  
**YEAR ENDED 31 MARCH 2022**

**7 Allocation of support costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Governance	18,066	13,136
Administrative staff wages	33,961	23,309
Insurance	4,086	3,919
Postage and telephone	2,500	1,250
Bank charges	1,260	558
	<hr/>	<hr/>
<b>Total</b>	<b>59,873</b>	<b>42,172</b>
	<hr/> <hr/>	<hr/> <hr/>

**8 Governance costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Administration staff wages	11,321	7,770
Postage and telephone	475	296
Audit and accountancy	6,270	5,070
	<hr/>	<hr/>
	<b>18,066</b>	<b>13,136</b>
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**9 Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £4,520 (2021: £3,380) and other services of £1,750 (2021: £1,690).

**10 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2021: £nil).

The trustees consider the key management personnel to be the Chief Executive Officer.

The total cost of employment for key management personnel including employer's national insurance was £41,796 (2021: £133,427).

The trustees did not have any expenses reimbursed during the year (2021: £nil).

**MANOR FARM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2022**

**11 Staff costs and employee benefits**

The average monthly number of employees during the year was 101 (2021: 65).

The total staff costs and employees benefits was as follows:-

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	596,401	855,756
Social security	102,718	55,584
Pension costs	18,671	88,058
	<u>717,790</u>	<u>999,398</u>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:-

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
£30,001 - £40,000	1	-
£110,001 - £120,000	-	1
	<u>1</u>	<u>1</u>

**12 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts owed by Manor Farm Community Services Ltd	311,687	26,954
Prepayments and accrued income	52,378	195,295
	<u>364,065</u>	<u>222,249</u>

**13 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,256	10,204
Taxation and social security	23,052	35,371
Accruals	38,582	20,469
Deferred income	35,789	34,988
	<u>100,679</u>	<u>101,032</u>

**MANOR FARM COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS/cont...**  
**YEAR ENDED 31 MARCH 2022**

**14 Deferred income**

	<b>Under 1 year</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 1 <sup>st</sup> April 2021	34,988	34,988
Additions during the year	35,789	35,789
Amounts released to income	(34,988)	(34,988)
	35,789	35,789
At 31 <sup>st</sup> March 2022	35,789	35,789

**15 Provisions for liabilities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Defined benefit pension scheme deficit (note 17)	66,000	139,000
	66,000	139,000
	66,000	139,000

**16 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net income for year	412,017	324,035
(Increase) in debtors	(141,816)	(160,963)
(Decrease) in creditors	(353)	(53,423)
(Decrease)increase in provisions	(73,000)	89,000
	196,848	198,649
Net cash flow from operating activities	196,848	198,649

**17 Pensions and other post-retirement benefits**

The charity participates in the West Midlands Pension Fund, a multi-employer defined benefit final salary scheme where the share of the net assets and liabilities applicable to each employer is not identifiable.

The scheme is administered for the benefit of Local Authority employees and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations.

The charity has been advised that in the schemes latest actuarial report a valuation deficit of £88,000 as identified relative to the charity's involvement in the scheme. The trustees have decreased the provision in the year by £73,000 as information made available after the balance sheet indicates that the provision required is £66,000.

MANOR FARM COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS/cont...  
YEAR ENDED 31 MARCH 2022

18 Fund reconciliation

	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Unrestricted	1,238,481	781,989	387,815	-	1,632,655
Designated	600,000	-	-	-	600,000
	<b>1,838,481</b>	<b>781,989</b>	<b>387,815</b>	<b>-</b>	<b>2,232,655</b>
<b>Restricted</b>					
Big Lottery	21,937	85,091	71,561	-	35,467
Steps to Work	14,745	166,017	161,939	-	18,823
Heart of England	(2,637)	2,500	-	-	(137)
Black Country Together	2,237	88,660	89,138	-	1,759
Black Country Futures	2,026	58,072	56,228	-	3,870
WMBC re Housing Support Fund	-	22,500	22,500	-	-
WMBC re Making Connections Walsall	-	30,000	30,000	-	-
WMBC re Indicative Head Counts	-	51,759	51,759	-	-
WMBC re Community Development	-	11,000	11,000	-	-
WMBC re Holiday Activities & Food	-	12,460	12,460	-	-
WMBC re Community Projects	-	14,798	14,798	-	-
WMBC Hub & Spoke Locality	-	3,000	3,000	-	-
Sports Foundation	3,631	-	3,631	-	-
WMBC re Hospital Project	-	25,000	25,000	-	-
WMBC re Thrive Bus TP Riley	-	14,375	14,375	-	-
	<b>41,939</b>	<b>585,232</b>	<b>567,389</b>	<b>-</b>	<b>59,782</b>
	<b>1,880,420</b>	<b>1,367,221</b>	<b>955,204</b>	<b>-</b>	<b>2,292,437</b>

The designated fund represents:-

- i) £600,000 being the estimated cost to the Association of either relocating to alternative premises or expenditure on its existing premises if formal tenancy rights are granted.