

**TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2025**

Registered Charity No. 510184

# TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

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## TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

### **Report of the trustees for the year ended 31<sup>st</sup> March 2025**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

### **Objectives and activities**

The purposes of the charity are to promote and provide facilities in the interests of social welfare, for recreational and leisure facilities for local inhabitants.

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

The charity furthers its charitable purposes for the public benefit through in planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings.

Our community hall and rooms provide a valuable recreational and leisure resource to all members of our local community. A wide variety of activities are organised and take place from our community centre. Our hall is also available for use by local groups and organisations. This year alone the facilities have been used by groups as varied as the Places for People Housing provider, Parent Support Services, the local Adult Education Service and HomeStart Manchester and North Manchester FM radio have held their board meetings at the centre.

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, continue to provide benefit to the local community.

We hold Health and Wellbeing sessions, run Youth Clubs weekly, run a club for older people, have a Playgroup for pre-school children and their parents, we hold a weekly Family Night and Family Games Nights when all ages are encouraged to socialise together and we run various theatre and museum trips throughout the year.

During Easter and the Summer school break we run Playschemes for children. These benefit local people by developing their self-confidence and social skills alongside practical and life skills and enhancing leisure time usage and experience.

### **A review of our achievements and performance: How our activities delivered public benefit**

During the period April 2024 through March 2025 the TLM Centre has continued to provide the services and activities in response to local demand.

Our Playschemes continued as in previous years providing not only activities for the children during the school holidays but also a meal each day.

The partnerships between ourselves and other agencies working in the area have been very productive in helping us to reach our objectives and we hope to continue our success in the year to come by building on our past performance and to continue to develop our working partnerships. The TLM Centre is part of the 'Harpurhey Together' partnership which is a group of services, community groups and agencies working together to provide activities and events for the local community and promoting the positives in the Harpurhey ward of North Manchester.

## TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

Local people have benefitted by developing their self-confidence and social skills alongside practical and life skills and enhancing leisure time usage and experience.

Health check days have been a regular feature at the centre with local people able to access health professionals for health checks in a safe and friendly environment. The Zimbabwe Women's Organisation has held events at the centre and over the last few months they have meet at the centre for a regular coffee morning and planning group.

### **Financial review**

The Charity, during the coming year, will continue to pursue new funding sources which will enable us to further develop opportunities for our users.

### **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 at 31<sup>st</sup> March 2025 was £13,562 of which all 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 three 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 is grants and fees. 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 of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

### **Plans for Future Periods**

The charity plans continuing the activities outlined above in the forthcoming year subject to satisfactory funding arrangements. We will continue our involvement with the 'Harpurhey Together' group and will be involved in the Summer Parade in North Manchester.

We are always looking at new projects to deliver such as dance workshops and Family Games Nights to enrich the program at the centre and meet local needs and a new initiative planned is the Book Club. Over the next few years, a large housing development is planned for the area around the TLM Centre. Local people are going to be involved in the consultations and the Community Panel for this development will be a regular event taking place at the centre. The TLM Centre will be an important part of this development as community facilities are a priority for the area.

### **Structure, governance and management**

The Charity is a registered charity and is constituted under a trust deed dated 11<sup>th</sup> March 1980.

## TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE

### Appointment of trustees

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of eight trustees, to a maximum of twelve trustees, with no more than four trustees due for re-appointment in any one year.

At the trustee meetings (eight per year), the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the manager.

### Trustee induction and training

Many of our trustees are already familiar with the day to day working of the charity through attending our events and services.

When new trustees are elected onto the Management Committee they are invited and encouraged to attend a short meeting to discuss their new role within the charity and cover:

- policies and procedures
- the obligations of the Management Committee members
- the financial situation as stated in the latest published accounts
- the day-to-day role of the Chairperson, Treasurer and Secretary

### Reference and administrative information

Charity Name: Turkey Lane and Monsall Neighbourhood Centre

Charity Number: 510184

### Trustees

A. Barratt		(deceased April 2025)
D. Ford	Secretary	
F. Hevey	Chair of Trustees	
M Gill		
C Berry		
A Ford		
M Bryan		
L Parks		(resigned December 2024)
S Hevey		(resigned December 2024)
J Flynn		
E Russell		

### Manager

Ken Moran

### Principal Office

1 Jocelyn Street  
Manchester  
M40 8PR

**TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE****Independent Examiners**

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

**Bankers**

Lloyds TSB  
Moston  
Manchester

**Trustees responsibilities in relation to the financial statements**

The charity trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources, of the charity 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. 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.

Approved by the trustees on 27<sup>th</sup> February 2026 and signed on their behalf by:

F Hevey  
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
TURKEY LANE AND MONSALL NEIGHBOURHOOD CENTRE  
REGISTERED CHARITY NO. 510184**

I report on the accounts of the charity, for the Year Ended 31<sup>st</sup> March 2025, which are set out on pages 6 to 16.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity 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 preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners Report**

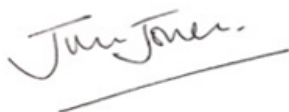
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 below.

**Independent Examiner's Statement**

In connection with my examination, other than listed below, 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 have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,  
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.



Signed: .....

James Hilton Jones FCCA

Date: 27<sup>th</sup> February 2026

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

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 MARCH 2025**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
<b>Income from:</b>					
Donations and legacies	(3)	-	-	-	1,370
Charitable Activities	(4)	23,060	36,723	59,783	51,321
Other Trading Activities	(5)	-	-	-	-
Other Income		150	-	150	100
<b>Total</b>		<u>23,210</u>	<u>36,723</u>	<u>59,933</u>	<u>52,791</u>
<b>Expenditure on:</b>					
Raising Funds	(6)	331	-	331	329
Charitable Activities	(6)	23,211	30,047	53,258	59,924
Other	(6)	-	-	-	-
<b>Total</b>		<u>23,542</u>	<u>30,047</u>	<u>53,589</u>	<u>60,253</u>
<b>Net income/(expenditure)</b>		(332)	6,676	6,344	(7,462)
Transfers between funds	(17)	(149)	149	-	-
<b>Net movement in funds</b>		(481)	6,825	6,344	(7,462)
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	24,159	-	24,159	31,621
<b>Total funds carried forward</b>	(17)	<u>23,678</u>	<u>6,825</u>	<u>30,503</u>	<u>24,159</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 16 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2025**

	Notes	2025 £	2024 £
<b>Fixed assets:</b>			
Tangible assets	(11)	-	183
Total fixed assets		<u>-</u>	<u>183</u>
<b>Current assets:</b>			
Stocks	(12)	-	-
Debtors	(13)	2,664	136
Cash at Bank & in Hand		38,081	33,732
Total current assets		<u>40,745</u>	<u>33,868</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(15)	10,242	9,892
Net current assets or liabilities		<u>30,503</u>	<u>23,976</u>
Total assets less current liabilities		30,503	24,159
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
<b>Total net assets or liabilities</b>		<u><u>30,503</u></u>	<u><u>24,159</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	6,825	-
Unrestricted income funds	(17)	23,678	24,159
<b>Total charity funds</b>		<u><u>30,503</u></u>	<u><u>24,159</u></u>

Approved on behalf of the Trustees Management Committee

F Hevey

Date: 27th February 2026

The notes on pages 9 to 16 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2025

## Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Net movement in funds	6,344	(7,462)
Add back depreciation	183	183
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(2,528)	(99)
Increase/(decrease) in creditors	350	1,738
<b>Net cash used in operating activities</b>	<u>4,349</u>	<u>(5,640)</u>
<b>Cash flows from investment activities:</b>		
Purchase of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<u>-</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents during the year	4,349	(5,640)
Cash and cash equivalents brought forward	33,732	39,372
<b>Cash and cash equivalents carried forward</b>	<u><u>38,081</u></u>	<u><u>33,732</u></u>

**Notes to the accounts for the year ended 31st March 2025****1. Accounting policies****(a) 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) 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.

**(b) 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 2 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 17.

**(c) 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.

**(d) 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 (g) below.

**(e) Irrecoverable VAT**

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

**(f) 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 8.

**(g) Costs of raising funds**

The costs of raising funds consists of event costs and licence fees.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

## Notes to the accounts for the year ended 31st March 2025

**(i) 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:

Computers	33.33% on cost
Fixtures and Fittings	20% on cost
Equipment	20% on cost

**(j) 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.

**(k) Pensions**

The charity currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond paying over the deductions.

**(l) 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.

**(m) 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 (2024: £nil). Expenses paid to the trustees in the year totalled £4,400 (2024: £5,996). These expense were made up of 3 trustees wages for Playschemes support.

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Donations	-	-	-	1,370
	-	-	-	1,370

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Donations	1,370	-	1,370
	1,370	-	1,370

## Notes to the accounts for the year ended 31st March 2025

## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Hall Hire	1,060	-	1,060	1,160
Restricted and unrestricted grants:				
Manchester City Council Central Grants	22,000	-	22,000	22,000
Warm Hub	-	-	-	600
Places for People	-	27,063	27,063	10,825
4CT Playschemes	-	9,660	9,660	16,736
	<u>23,060</u>	<u>36,723</u>	<u>59,783</u>	<u>51,321</u>

## Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Hall Hire	1,160	-	1,160
Restricted and unrestricted grants:			
Manchester City Council Central Grants	22,000	-	22,000
Warm Hub	-	600	600
Places for People	-	10,825	10,825
4CT Playschemes	-	16,736	16,736
	<u>23,160</u>	<u>28,161</u>	<u>51,321</u>

## Notes to the accounts for the year ended 31st March 2025

## 5. Income from other trading activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Fundraising events	-	-	-	-
	-	-	-	-

## Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Fundraising events	-	-	-
	-	-	-

## 6. Expenditure

	Activities £	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
<b>Expenditure on raising funds:</b>			
Licence fees		331	329
		331	329
<b>Expenditure on charitable activities:</b>			
Employment Costs	40,579	40,579	42,497
Training	228	228	-
Website	142	142	6
Volunteers Expenses	-	-	580
Refreshments	2,400	2,400	3,911
Playscheme Expenses	1,171	1,171	3,351
Subscriptions	197	197	193
Repairs and Maintenance	399	399	791
Heat, Light & Water	3,445	3,445	4,065
Minor Equipment	-	-	116
Council Tax	588	588	550
Cleaning	-	-	20
Telephone	610	610	562
Insurance	2,743	2,743	2,315
Governance Costs	573	573	556
Post, Printing & Stationery	-	-	228
Depreciation	183	183	183
	53,258	53,258	59,924
<b>Other expenditure:</b>			
Sundry	-	-	-
	-	-	-
	53,589	53,589	60,253
Unrestricted funds		23,542	21,836
Restricted funds		30,047	38,417
		53,589	60,253

## Notes to the accounts for the year ended 31st March 2025

## 7. Analysis of expenditure on charitable activities

	Community Centre Activities	Easter, Summer and Christmas Playschemes	Total 2025
	£	£	£
Licence fees	331	-	331
Employment Costs	35,781	4,798	40,579
Training	228	-	228
Website	142	-	142
Volunteers Expenses	-	-	-
Refreshments	-	2,400	2,400
Playscheme Expenses	-	1,171	1,171
Subscriptions	197	-	197
Repairs and Maintenance	399	-	399
Heat, Light & Water	2,005	1,440	3,445
Minor Equipment	-	-	-
Council Tax	588	-	588
Cleaning	-	-	-
Telephone	610	-	610
Insurance	2,743	-	2,743
Governance Costs	573	-	573
Post, Printing & Stationery	-	-	-
Depreciation	183	-	183
	<u>43,780</u>	<u>9,809</u>	<u>53,589</u>

## 8. 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:

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	573	573	type of expense
	-	573	573	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	556	556	type of expense
	-	556	556	

## 9. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	40,579	42,497
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	<u>40,579</u>	<u>42,497</u>
Charitable activities	40,579	42,497
Support costs	-	-
	<u>40,579</u>	<u>42,497</u>

The average number of employees during the year was 2 (previous year: 2).

The charity considers its key management personnel comprises the trustees and Manager. The total employment benefits, including employer pension contributions of the key management personnel were £17,292 (previous year: £17,292). No employees have benefits in excess of £60,000 (previous year: none).

## Notes to the accounts for the year ended 31st March 2025

**10. Independent Examiner Fees**

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Independent examination fees	573	556
	<u>573</u>	<u>556</u>

**11. Tangible Fixed Assets**

	Furniture & Office Equipment	Total
Cost	£	£
At 1 April 2024	5,181	5,181
Additions	-	-
At 31 March 2025	<u>5,181</u>	<u>5,181</u>
<b>Depreciation</b>		
At 1 April 2024	4,998	4,998
Charge for Year	183	183
At 31 March 2025	<u>5,181</u>	<u>5,181</u>
<b>NET BOOK VALUE</b>		
At 31 March 2025	-	-
At 31 March 2024	<u>183</u>	<u>183</u>

**12. Stocks**

The charity does not hold stocks.

**13. Analysis of debtors**

	2025	2024
	£	£
Prepayments	2,664	136
	<u>2,664</u>	<u>136</u>

Debtors and prepayments related to unrestricted funds both in 2025 and 2024.

**14. Creditors: amounts falling due within one year**

	2025	2024
	£	£
Other creditors and accruals	10,242	9,892
	<u>10,242</u>	<u>9,892</u>

**15. Deferred income**

The charity does not have any deferred income.

**16. Creditors: amounts falling due after more than one year**

	2025	2024
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

## Notes to the accounts for the year ended 31st March 2025

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	14,043	23,210	(23,542)	(149)	13,562
Designated Fund	10,116	-	-	-	10,116
	24,159	23,210	(23,542)	(149)	23,678

## Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	18,889	24,630	(21,836)	(7,640)	14,043
Designated Fund	10,116	-	-	-	10,116
	29,005	24,630	(21,836)	(7,640)	24,159

## Name of unrestricted fund:

General Fund  
Designated Fund

## Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds  
For future redundancy and closure costs

## Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
4CT Playschemes	-	9,660	(9,809)	149	-
Places for People	-	27,063	(20,238)	-	6,825
	-	36,723	(30,047)	149	6,825

## Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
4CT Christmas Playscheme	99	-	(99)	-	-
4CT Summer Playscheme	1,210	-	(1,210)	-	-
4CT Playschemes	440	16,736	(17,247)	71	-
Warm Hub	-	600	(600)	-	-
Places for People	867	10,825	(19,261)	7,569	-
	2,616	28,161	(38,417)	7,640	-

## Name of restricted fund:

4CT Playschemes  
Places for People

## Description, nature and purpose of the fund

for Playschemes throughout the year  
for salaries

## Notes to the accounts for the year ended 31st March 2025

## 18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	21,140	10,116	6,825	38,081
Other net current assets/(liabilities)	(7,578)	-	-	(7,578)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>13,562</b>	<b>10,116</b>	<b>6,825</b>	<b>30,503</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	183	-	-	183
Cash at bank and in hand	23,616	10,116	-	33,732
Other net current assets/(liabilities)	(9,756)	-	-	(9,756)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>14,043</b>	<b>10,116</b>	<b>-</b>	<b>24,159</b>

## 19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

## Traditional Income and Expenditure Account

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
<b>Income</b>		
Donations	-	1,370
Hall Hire	1,060	1,160
Other Income	150	100
Fundraising events	-	-
Restricted and unrestricted grants:		
Manchester City Council Central Grants	22,000	22,000
Places for People	27,063	10,825
4CT Playschemes	9,660	16,736
Warm Hub	-	600
<b>Total Income</b>	<b>59,933</b>	<b>52,791</b>
<b>Expenditure</b>		
Licence fees	331	329
Employment Costs	40,579	42,497
Training	228	-
Website	142	6
Volunteers Expenses	-	580
Refreshments	2,400	3,911
Playscheme Expenses	1,171	3,351
Subscriptions	197	193
Repairs and Maintenance	399	791
Heat, Light & Water	3,445	4,065
Minor Equipment	-	116
Council Tax	588	550
Cleaning	-	20
Telephone	610	562
Insurance	2,743	2,315
Governance Costs	573	556
Post, Printing & Stationery	-	228
Depreciation	183	183
<b>Total Expenditure</b>	<b>53,589</b>	<b>60,253</b>
<b>Surplus/(deficit for year)</b>	<b>6,344</b>	<b>(7,462)</b>