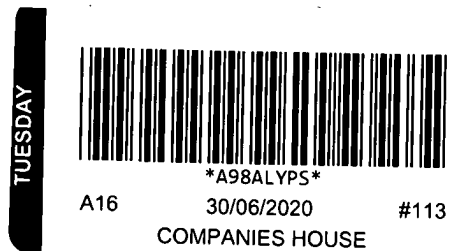


GORSE HILL STUDIOS CREATIVE COMMUNITY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Registered Charity No. 1172118
Company Registration No. 09646545



GORSE HILL STUDIOS CREATIVE COMMUNITY

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GORSE HILL STUDIOS CREATIVE COMMUNITY

Report of the trustees for the year ended 30th June 2019

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th June 2019 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 2015).

Objectives and activities

The purposes of the charity are to promote and advance involvement, participation and access to the arts for the general public and especially for young people in Greater Manchester and particularly Gorse Hill ward and neighbouring areas.

The core activity is to provide:

- bespoke alternative creative education programmes
- Mentoring opportunities, including developing young people as Advocates and peer leaders
- develop career aspirations and pathways, including providing a link to creative industries
- arts projects and activities, specialising in combining art forms
- specialism in delivering support to young people with additional needs
- youth work services, maintaining young people's engagement
- a social action programme, taking a 'youth-led approach
- affordable and desirable creative spaces, resources and support

We continuously work towards delivering the following key objectives:

- supporting young people's personal and social development
- Using the Arts to develop leadership, aspirations and potential
- provide an accessible resource for young people to engage in creative arts
- help to reduce isolation and improve wellbeing

Youth Work targeted services for children and young people:

- creative opportunities and pathways,
- access to education and learning,
- formal learning in an informal setting,
- providing nurturing and challenging support through youth work and mentoring
- building trusted relationships

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Learning & Support	Local creative engagement	Youth Voice
Alternative learning and education	Youth clubs	Trafford Youth cabinet
Special Education Needs (D)	Arts activities	Community Reporters
Projects that will develop audiences	SEN(D) short breaks	Care leavers Forum (What is Next)
Mentoring	Saturday Challenge	GMYCA
	Music provision targeted and open access	Children in Care Council
	Sound & Vision open access arts activities	Social Action
Partnership and coproduction		
Volunteering		
	Creative mentoring	
Targeted, issue based creative engagement		
	Event management and consultation	

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:

- providing a youth led creative environment with particular focus on young people who are excluded from education, marginalised and disadvantaged
- strengthening community cohesion, bringing diverse communities together to learn and grow new initiatives and build resilience
- providing alternative creative education programmes to support young people with a pathway into education, employment or make better life choices
- providing affordable desirable space, resources and support to emerging artist, local creative organisations, community groups and projects

Partnership Work

The Charity continues to develop partnerships, building on relationships with the existing partner and taking opportunities where appropriate to gain new partners.

- Sport Works - has delivered creative, fun activities in partnership with Sport Works, to young people with disabilities in the evenings and at weekends.
- Talkshop (Trafford Council) - delivered services to young people who go missing from home, a high percentage (86%) of these young people are looked after. We offer support in different ways; one to one; helping young people to build resilience, self-esteem and improve health social and family relationships.
- St John Vianney school's sixth form pupils with termly programmes, this has included writing and performing a pantomime. Funding from
- Trafford Housing Trust secured 2 years development fund enabling the recruitment of 3 youth arts work staff for 12 months.

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- Advocacy - Trafford's Participation Officer who advocates for young people in care, supporting the Children In Care Council in our mission to be a Looked after children and young people friendly organisation
- Virtual Heads from x 3 Greater Manchester Boroughs, accepting new referrals for the ACE programme
- National partnership – commissioned to work with care experienced children and young people to produce films that capture lived experiences to inform the National Associations of Virtual Heads conference.
- Community Reporting – development opportunity, by achieving licensee status from People's Voice Media and becoming part of the story telling movement.

A review of our achievements and performance

The Charity continues to take steps to build and develop including a staffing restructure to match the business needs and create professional pathways, such as HR and Finance positions. Our bespoke Alternative Creative Education programmes and open access arts provision have given young people the opportunity to progress into education, employment and further education. By working together with our supporters, volunteers, partners and funders we have been able to achieve change for young people, making a real positive difference through our work.

- We are progressing by listening to the young people we serve and respond to changes driven by external factors – we did this by carrying out a consultation with all our ACE stakeholders

Financial review

The charity generated a net surplus of £126,150 (prior year £22,803). The trustees were satisfied with this result and believe it to be a good foundation for the future.

Investment powers and policy

The trustees will be looking to invest a proportion of funds in an interest bearing account, whilst retaining an appropriate level of cash to manage day to day activities.

Reserves policy and going concern

The balance held in unrestricted reserves at 30th June 2019 was £117,421 of which £117,420 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 rental 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.

The Charity is now working toward drawing up a reserves policy that will reflect sufficient funds to act as a wind up budget giving the charity a safety net.

GORSE HILL STUDIOS CREATIVE COMMUNITY

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.

The following key risks have been identified:

- The charity continues to liaise with Trafford Council to finalise the lease arrangements for the building and as yet costs have not been agreed.
- Service Level Agreements for key services, i.e. Fire Safety, Heating Management and PAT testing are to be negotiated with Trafford Council.
- Premises costs will increase year on year, especially utility costs.
- Income is currently projected by using historic numbers of referrals to the ACE programme, fewer referrals could significantly reduce income.
- The Charity needs to continue to work towards establishing an independent reputation outside of Trafford Council.

The trustees are aware of the importance of securing a fit for purpose lease arrangement with Trafford Council, along with securing cost effective utilities providers. The board are confident that the ACE projected income is fair and appropriate.

Plans for Future Periods

We are continuing to work towards achieving our new Business Plan: 2018-2021. The focus is on income generation in order to widen the offer of the alternative creative education programme. We will have a focus on partnership and collaboration through facilitating networking events with alternative education providers, unlocking the potential to build a wider movement of change for young people who share our ambition for young people. We aim to produce hard evidence to detail how we bring about positive changes for young people with whom we work.

Structure, governance and management

Gorse Hill Studios Creative Community is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18 June 2015. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 17 March 2017.

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 3 years.

Trustee induction and training

Directors are recruited for their knowledge and expertise. Potential Directors are approached informally about joining the Board of Directors. They are made aware of the obligations of company Directors and referred to the Business Plan on the responsibilities of company Directors. They are then invited to attend a meeting of Directors as observers and if the potential Trustee still wishes to be a Trustee of the company and the existing Directors are in agreement about their appointment, they are invited to become members of the Board of Directors.

Directors are encouraged to remain informed about their duties as Directors and will be circulated with Company communications on issues that pertain to the good governance of the Company.

GORSE HILL STUDIOS CREATIVE COMMUNITY

Organisation

The board of trustees administers the charity. The board normally meets 6 times per year. Senior managers 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: Gorse Hill Studios Creative Community

Charity Number: 1172118

Company Registration Number: 09646545

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

Claire Evans (resigned February 2019)

Simone Finegan

Justin Hopwood (resigned September 2019)

Lee Morgan

Jennifer Riding

Kate Williams Chair

Eleanor Wotherspoon

Senior managers

Caroline Gleaves

Registered Office

Gorse Hill Studios

Cavendish Road

Stretford

Manchester

M32 0PR

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

GORSE HILL STUDIOS CREATIVE COMMUNITY

Bankers

Yorkshire Bank
34 Princes Street
Stockport
SK1 1RE

Royal Bank of Scotland
488 Blackburn Road
Astley Bridge
Bolton
BL1 8PE

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Gorse Hill Studios Creative Community 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

Kate E. Williams

Kate Williams
Chair

Date: 20th May 2020

Independent examiner's report to the trustees of Gorse Hill Studios Creative Community

I report on the accounts of the company for the year ended 30th June 2019, which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the 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 ;
- to follow the procedures laid down in the 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.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 20th May 2020

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2019
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

				Total Funds	Total Funds
		Unrestricted	Restricted	Year Ended 30	Year Ended
	Notes	Funds	Funds	June 2019	30 June 2018
		£	£	£	£
Income from:					
Donations and legacies	(3)	33	-	33	-
Charitable Activities	(4)	7,738	468,544	476,282	286,221
Other Trading Activities	(5)	42,121	-	42,121	50,718
Investment Income		1	-	1	1
Total		49,893	468,544	518,437	336,940
Expenditure on:					
Raising Funds	(6)	946	5,953	6,899	12,472
Charitable Activities	(6)	-	385,356	385,356	299,535
Other	(6)	29	3	32	2,130
Total		975	391,312	392,287	314,137
Net Income/(expenditure)		48,918	77,232	126,150	22,803
Transfers between funds	(14)	(6,175)	6,175	-	-
Net movement in funds		42,743	83,407	126,150	22,803
Reconciliation of funds					
Total funds brought forward	(14)	189,678	13,918	203,596	180,793
Total funds carried forward	(14)	232,421	97,325	329,746	203,596

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 11 to 18 form part of these accounts.

BALANCE SHEET AS AT 30 JUNE 2019

	Notes	2019 £	2018 £
Fixed assets:			
Tangible assets	(10)	1	413
Total fixed assets		<u>1</u>	<u>413</u>
Current assets:			
Debtors	(11)	142,388	55,648
Cash at Bank & in Hand		191,668	169,836
Total current assets		<u>334,056</u>	<u>225,484</u>
Liabilities:			
Creditors: Amounts falling due within one year	(12)	4,311	22,301
Net current assets		<u>329,745</u>	<u>203,183</u>
Total assets less current liabilities		329,746	203,596
Total net assets		<u><u>329,746</u></u>	<u><u>203,596</u></u>
The funds of the charity:			
Restricted income funds	(14)	97,325	13,918
Unrestricted income funds	(14)	232,421	189,678
Total charity funds		<u><u>329,746</u></u>	<u><u>203,596</u></u>

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; and 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 20th May 2020



Lee Morgan

Treasurer

The notes on pages 11 to 18 form part of these accounts.

Statement of Cash Flows for the year ended 30 June 2019

		Year Ended 30 June 2019	Year Ended 30 June 2018
	Notes	£	£
Net cash (provided)/used in operating activities	(17)	21,831	(9,801)
Cash flows from investment activities:			
Interest Received		1	1
Purchase of fixed assets		-	-
Net cash provided by investing activities		<u>1</u>	<u>1</u>
 (Decrease)/increase in cash and cash equivalents during the year		21,832	(9,800)
 Cash and cash equivalents brought forward		169,836	179,636
Cash and cash equivalents carried forward		<u><u>191,668</u></u>	<u><u>169,836</u></u>

Notes to the accounts

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) issued on 16th July 2014 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 16 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 14.

(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 (f) 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 7.

(g) Costs of raising funds

The costs of raising funds consist of advertising and event costs.

(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**1. Accounting policies (continued)****(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:

Office and Music Equipment	33.33% 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 administering the deductions and paying these to the pension provider.

(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 (2018: £nil). Expenses paid to the trustees in the year totalled £nil (2018: £40).

Roberta Gleaves, the daughter of senior manager Caroline Gleaves, was paid £3,307 (£2018: £80) for delivery of youth support work.

3. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Year Ended 30 June 2019	Year Ended 30 June 2019	Year Ended 30 June 2019	Year Ended 30 June 2018
	£	£	£	£
Donations	33	-	33	-
	<u>33</u>	<u>-</u>	<u>33</u>	<u>-</u>

Notes to the accounts

4. Income from charitable activities

	Unrestricted Funds Year Ended 30 June 2019 £	Restricted Funds Year Ended 30 June 2019 £	Total Funds Year Ended 30 June 2019 £	Total Funds Year Ended 30 June 2018 £
Restricted grants:				
Alternative Creative Education	-	329,716	329,716	150,928
Anchor Tenant	2,167	-	2,167	-
Care Leavers	-	9,402	9,402	-
Challenge	-	4,936	4,936	-
Community Reporters	-	3,990	3,990	-
MMU	250	-	250	-
Sport Works Limited - LDD Davyhulme	-	9,446	9,446	8,617
Sport Works Limited - Short Breaks Saturdays	-	7,485	7,485	4,380
Sport Works Limited - Sale West	-	7,787	7,787	-
Lauriston Trust	-	4,058	4,058	-
Lines CCE Schools	-	7,500	7,500	-
Trafford MBC Lostock Targeted	-	-	-	65
Lostock Community Partnership	-	(1,200)	(1,200)	8,664
Trafford MBC Missing from Home	-	54,166	54,166	55,814
Trafford MBC So What	-	1,220	1,220	-
Trafford Housing Trust Ace Development	-	12,028	12,028	16,518
Trafford Youth Trust	-	-	-	3,267
Trafford Youth Trust Lostock TYT	-	-	-	15,804
St John Vianney School	-	5,350	5,350	11,400
Trafford MBC Virtual School	-	10,660	10,660	-
UDOIT Dance Foundation	-	-	-	385
School for Social Entrepreneurs	5,321	2,000	7,321	2,679
Trafford Housing Trust Youth Work Posts	-	-	-	7,700
	<u>7,738</u>	<u>468,544</u>	<u>476,282</u>	<u>286,221</u>
Total by Fund at 30th June 2018	<u>3,267</u>	<u>282,954</u>	<u>286,221</u>	

5. Income from other trading activities

	Unrestricted Funds Year Ended 30 June 2019 £	Restricted Funds Year Ended 30 June 2019 £	Total Funds Year Ended 30 June 2019 £	Total Funds Year Ended 30 June 2018 £
Fundraising events	168	-	168	1,107
Membership Fees	-	-	-	90
Miscellaneous Income	-	-	-	30
Project Income	11,270	-	11,270	23,193
Rental income	30,683	-	30,683	26,298
	<u>42,121</u>	<u>-</u>	<u>42,121</u>	<u>50,718</u>
Total by Fund at 30th June 2018	<u>50,718</u>	<u>-</u>	<u>50,718</u>	

Notes to the accounts

6. Expenditure

		Projects	Year Ended 30 June 2019	Year Ended 30 June 2018
	Notes	£	£	£
Costs of raising funds:				
Events Costs		6,349	6,349	11,436
Advertising and marketing		550	550	1,036
		<u>6,899</u>	<u>6,899</u>	<u>12,472</u>
Expenditure on charitable activities:				
Employment Costs	(8)	212,458	212,458	193,170
Training		3,143	3,143	2,802
Room Hire		2,120	2,120	356
Freelance Costs		118,593	118,593	75,416
DBS Fees		1,904	1,904	-
Licences		390	390	-
Travel Expenses		10,033	10,033	3,658
Minor Equipment		364	364	124
Resources		468	468	290
Bad Debts		8,530	8,530	3,577
Repairs and Maintenance		1,230	1,230	1,386
Refreshments		6,289	6,289	2,527
Supervision		1,060	1,060	1,380
Subscriptions		117	117	287
IT Maintenance and software		2,297	2,297	885
Cleaning		618	618	780
Telephone		2,044	2,044	1,084
Project Expenses		7,473	7,473	4,034
Insurance		857	857	884
Governance and Support Costs	(7)	3,749	3,749	5,182
Post, Printing & Stationery		1,207	1,207	711
Depreciation		412	412	1,002
		<u>385,356</u>	<u>385,356</u>	<u>299,535</u>
Other expenditure:				
Sundry Expenses		32	32	2,130
		<u>32</u>	<u>32</u>	<u>2,130</u>
		<u>392,287</u>	<u>392,287</u>	<u>314,137</u>

6. Expenditure

	Year Ended 30 June 2019	Year Ended 30 June 2018
	£	£
Restricted expenditure	391,312	304,595
Unrestricted expenditure	975	9,542
	<u>392,287</u>	<u>314,137</u>

7. 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	Basis of apportionment
	£	£	£	
Independent Examination Fees	-	1,280	1,280	type of expenditure
Other Financial Services	-	90	90	type of expenditure
Book-keeping	932	-	932	type of expenditure
Payroll Bureau Fees	1,447	-	1,447	type of expenditure
	<u>2,379</u>	<u>1,370</u>	<u>3,749</u>	

Notes to the accounts

8. Analysis of employment costs

	Year Ended 30 June 2019	Year Ended 30 June 2018
	£	£
Wages and Salaries	196,018	178,240
Pensions	3,979	2,918
Social Security Costs	12,461	12,012
	<u>212,458</u>	<u>193,170</u>
Allocated as follows:		
Charitable Activities	212,458	193,170
Support Costs	-	-
	<u>212,458</u>	<u>193,170</u>

The average number of employees during the year was 14 (previous period: 8).

The charity considers its key management personnel comprises the trustees and Senior Managers. The total employment benefits of the key management personnel were £39,318 (previous period: £64,806).

No employee has benefits in excess of £60,000 (previous period: none).

9. Independent Examiner Fees

	Year Ended 30 June 2019	Year Ended 30 June 2018
	£	£
Independent examination fees	1,080	960
Other financial services	290	1,650
	<u>1,370</u>	<u>2,610</u>

10. Tangible Fixed Assets

	Office and Music Equipment	Total
	£	£
Cost		
At 1 July 2018	3,003	3,003
Additions	-	-
At 30 June 2019	<u>3,003</u>	<u>3,003</u>
Depreciation		
At 1 July 2018	2,590	2,590
Charge for Year	412	412
At 30 June 2019	<u>3,002</u>	<u>3,002</u>
NET BOOK VALUE		
At 30 June 2019	<u>1</u>	<u>1</u>
At 30 June 2018	<u>413</u>	<u>413</u>

11. Analysis of debtors

	2019	2018
	£	£
Debtors	141,128	52,208
Prepayments	840	624
Other debtors	420	2,816
	<u>142,388</u>	<u>55,648</u>

Debtors and prepayments related to restricted funds £7,300 (2018: £16,824) and unrestricted funds £135,088 (2018: £38,824).

Notes to the accounts

12. Creditors: amounts falling due within one year

	Notes	2019 £	2018 £
Creditors		3,291	13,033
Other creditors and accruals		1,020	1,080
Deferred income	(13)	-	8,188
Taxation and social security costs		-	-
		<u>4,311</u>	<u>22,301</u>

13. Deferred income

Deferred income comprises funding received in advance.

Balance as at 1 July 2018 8,188

Amount released to income earned from charitable activities (8,188)

Amount deferred in year -

Balance at 30 June 2019 -

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 July 2018 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 30 June 2019 £
General Fund	74,678	49,893	(975)	(6,175)	117,421
Designated Funds	115,000	-	-	-	115,000
	<u>189,678</u>	<u>49,893</u>	<u>(975)</u>	<u>(6,175)</u>	<u>232,421</u>

Previous reporting period

	Balance at 1 July 2017 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 30 June 2018 £
General Fund	150,891	53,986	(9,542)	(120,657)	74,678
Designated Funds	-	-	-	115,000	115,000
	<u>150,891</u>	<u>53,986</u>	<u>(9,542)</u>	<u>(5,657)</u>	<u>189,678</u>

Name of unrestricted fund:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves"

For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 July 2018 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 30 June 2019 £
Alternative Creative Education	5,336	329,716	(300,201)	-	34,851
Care Leavers	-	9,402	(6,285)	-	3,117
Challenge	-	4,936	(3,466)	605	2,075
Community Reporters	-	3,990	(215)	-	3,775
Sport Works Limited - LDD Davyhulme	5,324	9,446	(2,289)	46	12,527
Sport Works Limited - Short Breaks Saturdays	-	7,485	(6,802)	260	943
Sport Works Limited - Sale West	-	7,787	(3,901)	-	3,886
Lauriston Trust	-	4,058	(877)	455	3,636
Lines CCE Schools	-	7,500	(2,530)	-	4,970
Lostock Community Partnership	-	(1,200)	-	1,200	-
Trafford MBC Missing from Home	-	54,166	(38,627)	-	15,539
Trafford MBC So What	-	1,220	(3,377)	2,157	-
Trafford Housing Trust Ace Development	-	12,028	(13,480)	1,452	-
St John Vianney School	3,258	5,350	(3,222)	-	5,386
Trafford MBC Virtual School	-	10,660	(5,620)	-	5,040
School for Social Entrepreneurs	-	2,000	(420)	-	1,580
	<u>13,918</u>	<u>468,544</u>	<u>(391,312)</u>	<u>6,175</u>	<u>97,325</u>

Notes to the accounts

14. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 July 2017	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2018
Alternative Creative Education	8,262	150,928	(153,854)	-	5,336
Sport Works Limited - LDD Davyhulme	-	8,617	(3,293)	-	5,324
Sport Works Limited - Short Breaks Saturdays	-	4,380	(4,380)	-	-
Trafford MBC Lostock Targeted	-	65	(65)	-	-
Lostock Community Partnership	-	8,664	(9,714)	1,050	-
Trafford MBC Missing from Home	-	55,814	(55,814)	-	-
Trafford Housing Trust Ace Development	-	16,518	(16,518)	-	-
St John Vianney School	-	11,400	(8,142)	-	3,258
Trafford Youth Trust Targeted Locality	11,576	-	(15,798)	4,222	-
Trafford Youth Trust Lostock TYT	-	15,804	(16,189)	385	-
UDOIT Dance Foundation	-	385	(385)	-	-
School for Social Entrepreneurs	-	2,679	(2,679)	-	-
Trafford Housing Trust Youth Work Posts	10,064	7,700	(17,764)	-	-
	29,902	282,954	(304,595)	5,657	13,918

Name of restricted fund:

Alternative Creative Education

Care Leavers

Challenge

Community Reporters

Sport Works Limited - LDD Davyhulme

Sport Works Limited - Short Breaks Saturdays

Sport Works Limited - Sale West

Lauriston Trust

Lines CCE Schools

Lostock Community Partnership

Trafford MBC Missing from Home

Trafford MBC So What

Trafford Housing Trust Ace Development

St John Vianney School

Trafford MBC Virtual School

School for Social Entrepreneurs

Trafford MBC Lostock Targeted

Description, nature and purpose of the fund

Delivery of Alternative Creative Education programmes to young people

Care Leavers Forum film project

SEN provision partnership project with SportWorks

Story telling movement, social change and consultation

Commissioned funding to deliver activity sessions for young people with disabilities and learning difficulties

A Trafford Council commissioned SEN(D) respite provision (Saturdays and school holidays) for children under 11 years

Generic youth work provision outreach and partnership project

Funding for the Youth Theatre

Theatre in education project

Delivery of Saturday activities to young people with disabilities and learning difficulties

Commissioned funding to plan, deliver and support young people in Trafford who go missing from home

Children in Care holiday provision

Development grant, contribution to salaries over 2 years

Delivery of creative activities to 6th Form College

National Association of Virtual schools film project

A programme to test out matching trading against grant payments. Thus is a grant that matches increased trading over a year. You will be able to draw this down on a quarterly basis, matched against your increased trading income as compared to your previous financial year

Commissioned funding to deliver and manage youth provision in Lostock

15. Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	(15,891)	115,000	92,559	191,668
Other net current assets/(liabilities)	133,311	-	4,766	138,077
Total	117,421	115,000	97,325	329,746

Notes to the accounts

15. Analysis of net assets between funds

Previous reporting period

	Unrestricted Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	413	-	-	413
Cash at bank and in hand	45,650	115,000	9,186	169,836
Other net current assets/(liabilities)	28,615	-	4,732	33,347
Total	74,678	115,000	13,918	203,596

16. 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.

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

	Year Ended 30 June 2019	Year Ended 30 June 2018
	£	£
Net movement in funds	126,150	22,803
Add back depreciation	412	1,002
Deduct investment income	(1)	(1)
(Increase)/Decrease in debtors	(86,740)	(35,486)
(Decrease)/Increase in creditors	(17,990)	1,881
Net cash (provided)/used in operating activities	21,831	(9,801)