

**TAMESIDE THIRD SECTOR COALITION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
(including summary income and expenditure account)

**FOR THE YEAR ENDED 31 MARCH 2009**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2009 £	Total 2008 £
<b>Incoming Resources</b>					
Incoming resources from generated funds:					
Voluntary income		95,000	0	<b>95,000</b>	95,000
Investment income	2	6,382	0	<b>6,382</b>	8,883
Incoming resources from charitable activities:					
Grants		0	644,693	<b>644,693</b>	590,383
Sale of services and recharges	2	208,525	1,255	<b>209,780</b>	127,509
<b>Total incoming resources</b>	<b>11</b>	<b>309,907</b>	<b>645,948</b>	<b>955,855</b>	<b>821,775</b>
<b>Resources expended</b>					
Charitable activities:					
Support and development of capacity of Tameside voluntary and community sector	3	247,869	664,624	<b>912,493</b>	753,133
Governance costs	4	8,858	2,494	<b>11,352</b>	8,361
<b>Total resources expended</b>	<b>11</b>	<b>256,727</b>	<b>667,118</b>	<b>923,845</b>	<b>761,494</b>
Net incoming resources / (resources expended) before transfers		53,180	-21,170	<b>32,010</b>	60,281
Transfers between funds	11	-3,814	3,814	<b>0</b>	0
<b>Net movement in funds</b>		<b>49,366</b>	<b>-17,356</b>	<b>32,010</b>	<b>60,281</b>
<b>Reconciliation of funds</b>					
Fund balances brought forward at 1 April 2008		223,433	101,409	<b>324,842</b>	264,561
Fund balances carried forward at 31 March 2009	11	272,799	84,053	<b>356,852</b>	324,842

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

**The accompanying notes form an integral part of these financial statements**

# TAMESIDE THIRD SECTOR COALITION

## BALANCE SHEET

AS AT 31 MARCH 2009

	Notes	2009		2008	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		9,786		4,335
<b>Current assets</b>					
Debtors	9	86,524		85,308	
Cash at bank and in hand		328,200		274,311	
		<u>414,724</u>		<u>359,619</u>	
<b>Creditors</b>					
Amounts falling due within one year	10	67,658		39,112	
				<u>39,112</u>	
<b>Net current assets</b>			347,066		320,507
<b>Total assets less current liabilities</b>			<u>356,852</u>		<u>324,842</u>
<b>Funds</b>					
<b>Unrestricted funds</b>					
General fund	11		264,718		219,844
Designated funds	11		8,081		3,589
			<u>272,799</u>		<u>223,433</u>
<b>Restricted funds</b>	11		84,053		101,409
			<u>84,053</u>		<u>101,409</u>
<b>Total funds</b>	11		<u>356,852</u>		<u>324,842</u>

These financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

These financial statements on pages 15 to 25 were approved by the board on 22nd July 2009.

**N Chaisty**  
Chair

**The accompanying notes form an integral part of these financial statements**

**TAMESIDE THIRD SECTOR COALITION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2009**

**1 Accounting policies**

**1.1 Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), the Companies Act 1985, applicable UK Accounting Standards and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

**1.2 Company status**

The charity is a company limited by guarantee and has no share capital. The members of the company are the trustees named on page 2 and the liability of each member in the event of winding-up is limited to £10.

**1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the 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.

**1.4 Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies that the grant must only be used in future accounting periods or has imposed conditions which must be met before the charity has unconditional entitlement.

No amounts are included in the financial statements for services donated by volunteers. Gifts in kind and donated assets are recognised at reasonable estimates of their gross value to the charity.

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Premises overheads have been allocated on a per capita basis and other overheads have been allocated on a percentage activity basis.

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

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**TAMESIDE THIRD SECTOR COALITION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2009**

(continued)

**1 Accounting policies (continued)**

**1.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £500 are capitalised, and included at cost. Depreciation is provided at rates calculated to write off the cost less the estimated residual value of each asset over its expected useful life, as follows:

Office furniture	25%	Straight line
Computer	33.33%	Straight line
Office equipment	25%	Straight line

**1.7 Pensions**

The company operates a money purchase (defined contribution) pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2 Incoming resources**

**Investment income** - All of the company's investment income arises from an interest bearing bank account.

**Sales of services and recharges** - These are generated from recharging to individual cost centres the costs for office space, management fees on grants, consulting services, meeting room hire, training fees and practical services such as photocopying.

**3 Analysis of charitable expenditure**

		<b>Total 2009 £</b>	<b>Total 2008 £</b>
Project costs	(see note 4)	705,420	581,966
Support costs	(see note 4)	207,073	171,167
Total		<u>912,493</u>	<u>753,133</u>

**TAMESIDE THIRD SECTOR COALITION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2009**

(continued)

**4 Analysis of costs**

	Project Costs	Support Costs	Charitable Activities	Governance Costs	Total Expended 2009	Total Expended 2008
	£	£	£	£	£	£
Project expenses	168,404	3,420	<b>171,824</b>	0	<b>171,824</b>	132,955
Staff costs	392,603	132,349	<b>524,952</b>	0	<b>524,952</b>	473,970
Management & administration fees	72,900	0	<b>72,900</b>	0	<b>72,900</b>	48,577
Office costs	70,245	63,772	<b>134,017</b>	3,405	<b>137,422</b>	85,142
Depreciation	0	5,027	<b>5,027</b>	0	<b>5,027</b>	5,971
Audit fee	0	0	<b>0</b>	4,831	<b>4,831</b>	3,701
Accounting services	0	0	<b>0</b>	3,066	<b>3,066</b>	3,201
Legal & prof fees	1,268	2,505	<b>3,773</b>	50	<b>3,823</b>	7,977
	<b><u>705,420</u></b>	<b><u>207,073</u></b>	<b><u>912,493</u></b>	<b><u>11,352</u></b>	<b><u>923,845</u></b>	<b><u>761,494</u></b>

The auditors remuneration constituted an audit fee of £4,831 (2008 £3,701) and accountancy services of £3,066 (2008 £3,201)

**5 Trustees' remuneration and related party transactions**

The trustees neither received nor waived any emoluments during the year (2008: £Nil). One trustee was reimbursed £12 (2008: £370) in respect of travel, conference and other expenses.

During the year the charity purchased services on normal commercial terms to the value of: £2,000 from Tameside Sports Trust, £2,000 from Haughton Green Community Forum, £300 from Tameside Racial Equality, £300 from St Peter's Community Partnership, £721 from Volunteer Centre Tameside and £8 from Tameside Elders Association.

Services were supplied on normal commercial terms to: £9,683 to St Peter's Partnership, £5,168 to Volunteer Centre Tameside, £760 to Tameside Elders Association, £300 to New Charter Housing and £22 to Tameside Radio.

Cllr M Downs was a director of T3SC and New Charter Housing and Haughton Green Community Forum; N Chaisty was a director of T3SC and General Manager of Tameside Sports Trust; H Malik was a director of T3SC, Tameside Racial Equality and Volunteer Centre Tameside; M Masud was a director of T3SC and Tameside Elders Association; Rev R Farnworth was a director of T3SC and St Peter's Community Partnership; W Ormsby was a director of T3SC, St Peter's Community Partnership and Volunteer Centre Tameside; S Eyres was a director of T3SC and Volunteer Centre Tameside; A Mistry was a director of T3SC and Volunteer Centre Tameside; and M Bailey was a director of T3SC and Tameside Radio.

**TAMESIDE THIRD SECTOR COALITION**  
**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2009**

(continued)

<b>6 Staff costs</b>	<b>Total 2009 £</b>	<b>Total 2008 £</b>
Wages and salaries	466,099	422,173
Social security costs	44,185	39,231
Pension costs	14,668	12,566
	<u>524,952</u>	<u>473,970</u>
	<u><u>524,952</u></u>	<u><u>473,970</u></u>

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

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	<b>2009 Number</b>	<b>2008 Number</b>
Project costs	16	15
Support costs	4	6

**7 Taxation**

The charitable company is exempt from corporation tax on its charitable activities.

**TAMESIDE THIRD SECTOR COALITION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2009**

(continued)

<b>8</b>	<b>Tangible fixed assets</b>	<b>Office furniture £</b>	<b>Office equipment £</b>	<b>Computer equipment £</b>	<b>Total £</b>
	<b>Cost</b>				
	At 1 April 2008	3,842	14,760	32,456	51,058
	Additions	1,558	2,363	6,557	10,478
	Disposals	-	-	(528)	(528)
	<b>At 31 March 2009</b>	<u>5,400</u>	<u>17,123</u>	<u>38,485</u>	<u>61,008</u>
	<b>Depreciation</b>				
	At 1 April 2008	3,842	13,850	29,031	46,723
	Charge for year	260	758	4,009	5,027
	Depreciation of disposals	-	-	(528)	(528)
	<b>At 31 March 2009</b>	<u>4,102</u>	<u>14,608</u>	<u>32,512</u>	<u>51,222</u>
	<b>Net book value at 31 March 2009</b>	<u><b>1,298</b></u>	<u><b>2,515</b></u>	<u><b>5,973</b></u>	<u><b>9,786</b></u>
	Net book value at 31 March 2008	<u>0</u>	<u>910</u>	<u>3,425</u>	<u>4,335</u>
<b>9</b>	<b>Debtors</b>			<b>Total 2009 £</b>	<b>Total 2008 £</b>
	Trade debtors			57,468	44,352
	Other debtors			16,389	32,955
	Prepayments			12,667	8,001
				<u><b>86,524</b></u>	<u><b>85,308</b></u>

**TAMESIDE THIRD SECTOR COALITION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2009**

(continued)

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

	2009 £	2008 £
Trade Creditors	28,282	31,841
Other Creditors	2,567	774
Accruals and deferred income	36,809	6,497
	<b>67,658</b>	<b>39,112</b>

**11 Statement of funds**

	31/03/08 £	Income £	Expenditure £	Transfers £	31/03/09 £
<b>Unrestricted funds:</b>					
General Fund	219,844	302,073	-253,385	-3,814	264,718
Fixed Asset Fund	3,589	7,834	-3,342	-	8,081
<b>Total unrestricted funds</b>	<b>223,433</b>	<b>309,907</b>	<b>-256,727</b>	<b>-3,814</b>	<b>272,799</b>
<b>Restricted funds:</b>					
Asian Healthy Living Project	4,993	14,878	-19,871	-	0
Health & Social Care	35,947	90,000	-95,576	-	30,371
Big lottery Fund Grant:BASIS	15,211	120,779	-128,369	-	7,621
Change Up	16,194	0	-16,194	-	0
Diversity Post	4,007	38,475	-38,616	-	3,866
Fairshare Micklehurst	3,184	3,886	-7,699	629 (a)	0
Fairshare Droylsden	-100	22,772	-23,501	3,185 (b)	2,356
Surestart St. Peters	6,420	0	-6,420	-	0
WNF: CEN	4,666	98,000	-102,666	-	0
WNF: NE Denton	0	50,000	-48,144	-	1,856
Interfaith Post	0	35,000	-37,422	- (c)	-2,422
CYP	7,755	42,000	-38,581	-	11,174
NAVCA	632	3,000	-2,632	-	1,000
LIDF	2,500	0	-2,500	-	0
Capacity Builders:capital grant	0	9,111	-9,111	-	0
Capacity Builders:event	0	6,000	-6,000	-	0
Capacity Builders:GMVSS	0	3,755	-3,755	-	0
LINK	0	107,305	-79,074	-	28,231
Holding Grants	0	987	-987	-	0
<b>Total restricted funds</b>	<b>101,409</b>	<b>645,948</b>	<b>-667,118</b>	<b>3,814</b>	<b>84,053</b>
<b>Total funds</b>	<b>324,842</b>	<b>955,855</b>	<b>-923,845</b>	<b>0</b>	<b>356,852</b>

**TAMESIDE THIRD SECTOR COALITION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2009**

(continued)

**11 Statement of funds (continued)**

**Notes**

- (a) Transfer from general funds for additional costs incurred on project.
- (b) Transfer from general funds for year 1 expenses not covered by grant.
- (c) Additional costs incurred which will be recovered in following year.

**General Fund:** an unrestricted fund which includes free reserves, operating capital, contingency fund and earned income. All income from fees for services delivered, management fees for projects etc is placed in this fund.

**Fixed Asset Fund:** set to assist in identifying those funds that are not free funds and represents the net book value of tangible fixed assets, which were funded by grants received and excluding those that have been funded from the general fund.

**Asian Healthy Living Project:** funding from the PCT is for the employment of a Project Manager, to develop and support the Healthy Living Centre in Hyde, to benefit Bangladeshi women and their families.

**Health & Social Care (T&G PCT and TMBC Social Care & Health):** to facilitate the involvement of the VCS in health & social care strategic partnerships, and to develop and promote VCOs contributing to the delivery of the health & social care agenda.

**Big Lottery Fund Grant-BASIS BAS/2/010251403:** to build the capacity of voluntary and community organisations within Tameside through the provision of information, advice, training and 1-1 support to management committees and staff.

**Change Up:** to develop the capacity of infrastructure organisations to meet the support and development needs of frontline service delivery organisations (strengthening T3SC).

**Diversity Post:** funding from Tameside Crime and Disorder Reduction Partnership for a post to raise awareness and increase information about substance misuse, focussing on black and minority ethnic communities.

**Fairshare Micklehurst:** to provide intensive support and development for community groups in Micklehurst in order to develop their capacity to achieve their goals.

**Fairshare Droylsden:** to provide intensive support and development for community groups in Droylsden in order to develop their capacity to achieve their goals.

**SureStart St. Peters:** funding to provide training and development for committee members and other community members involved in the Surestart Partnership in St Peter's ward.

**TAMESIDE THIRD SECTOR COALITION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**(continued)**

**11 Statement of funds (continued)**

**Working Neighbourhood Fund (WNF) / Community Empowerment Network (CEN):** to facilitate the participation of Tameside Voluntary & Community Sectors in Strategic Partnerships, through developing accountable representation structures.

**Working Neighbourhood Fund (WNF):** Neighbourhood Element, Denton South (NE:Denton South): to provide community development support in Denton South in order to increase community engagement and participation.

**Interfaith Post:** to increase InterFaith activity in Tameside, by supporting a network and creating shared learning opportunities.

**Children & Young People (CYP):** to establish a network of Children & Young People's groups and develop an accountable representation structure.

**NAVCA (CYP):** funding to research CYP workforce needs.

**LIDF:** to investigate a learning consortium for the 3rd Sector in Tameside.

**Capacity Builders - Capital Grant programme:** Funding from Capital Investment Programme to achieve improvement of facilities for use by third sector organisations.

**Capacity Builders (through GMVSS):** Funding to host 'Are we all equal event' conference, promoting equality and diversity in 3rd sector organisations.

**Capacity Builders (through GMVSS):** Consortium Development Grant to enable local infrastructure organisations to work closer together.

**TMBC -Local Involvement Network (LINK):** funding to host the Local Improvement network (LINK) in Tameside, to enable local people to have their say in health and social care issues.

**Holding Grants:** grants which have been secured by external organisations in pursuances of their own objectives, received on their behalf by T3SC and then transferred to the intended recipient.

**TAMESIDE THIRD SECTOR COALITION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2009**

(continued)

**12 Analysis of net assets between funds**

	<b>Restricted funds £</b>	<b>Designated funds £</b>	<b>General funds £</b>	<b>Total £</b>
<b>Fund balances at 31st March 2009 are represented by:</b>				
Tangible fixed assets	-	8,081	1,705	9,786
Net current assets	84,053	-	263,013	347,066
<b>Total net assets</b>	<u><u>84,053</u></u>	<u><u>8,081</u></u>	<u><u>264,718</u></u>	<u><u>356,852</u></u>

**13 Financial commitments**

At 31st March 2009 the charity had annual commitments under non-cancellable operating leases as follows:

	<b>2009 £</b>	<b>2008 £</b>
<b>Expiry date:</b>		
Between one and five years	<u>1,679</u>	<u>0</u>

**14 Control**

The trustees consider there to be no ultimate controlling party.