

# **THE EAST MANCHESTER COMMUNITY ASSOCIATION**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2020**

Registered Charity No. 1131060  
Company Registration No. 2044714

# THE EAST MANCHESTER COMMUNITY ASSOCIATION

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## THE EAST MANCHESTER COMMUNITY ASSOCIATION

### Report of the trustees for the year ended 31<sup>st</sup> March 2020

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2020 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 the relief of poverty in the Greater Manchester area, advancement of citizenship, relief of those in need from financial hardship or other disadvantage.

Our work at the present time is focused entirely on the work of Rainbow Haven and its work to support and provide opportunities for asylum seekers, refugees and other vulnerable migrants. The charity furthers its charitable purposes for the public benefit and the trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, planning future activities and setting the policies for the year.

The main activities are:

- Three community drop-in days each week, two in Manchester, one in Salford
- Social space and activities
- Communal hot meals
- Provision of advice, information and advocacy
- IT and job search tuition
- English classes supported by a crèche
- Destitution support in the form of food parcels, toiletries and bus fares
- Mental health support
- Employment support
- Volunteering opportunities and training for volunteers
- A programme of courses and activities to promote learning, develop skills and confidence and help overcome social isolation which included:
  - Range of volunteer training and forums
  - Dental health outreach and information sessions
  - Pharmacy outreach and health checks
  - Health visitor outreach sessions
  - Arts and craft sessions
  - Gardening sessions
  - Accredited Food Safety courses
  - Sexual health information stalls and HIV testing
  - Employability courses
  - English conversation sessions
  - A celebration event – attended by over 100 people
  - Women's wellbeing and confidence building courses

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- Mother and babies group
- Music and dance sessions
- Sewing sessions
- Well-being and life skills course
- Community allotment
- Creative writing course

### **A review of our achievements and performance**

The main achievements during the year were:

- Development of our facilities and infrastructure, including a new purpose built crèche room, confidential advice cubicles, and a bespoke IT system.
- Sustaining an expanded staff team who were able to meet the demand on our advice and information provision
- Continuation of our paid 'apprenticeship' programme giving three volunteers the opportunity for career development
- Expansion of our volunteer team with more opportunities and more support for refugees and asylum seekers to contribute and gain skills and confidence.
- Delivery of a wide-ranging programme of courses and activities to meet increasing demand and expand the range of opportunities available.
- Completion of the final year of the Greater Manchester Refugee Support Partnership, and the development of a new, even wider, partnership (The Step-Change Consortium), with a new partnership funding bid submitted to the National Lottery Community Fund in early 2020.
- Gaining funding to continue our 'Mama and Babies' group for another two years through the Our Manchester First 1000 days fund; funding from the Oglesby Charitable Trust to develop our digital skills provision; and funding for our Family Reunion Project from the National Lottery Community Fund through our partnership with Just Psychology CIC.

During this period Rainbow Haven delivered 128 drop-in sessions with a 52 additional group activities and sessions on other days. We recorded 8782 adult attendances over this period. A total of more than 1000 unique individuals received advice and information at the drop-in sessions from our advice and casework team, made up of Rainbow Haven caseworkers, advisers from partner agencies, volunteers and social work students on placement. This provision lasts for as long as needed, from one off advice to on-going casework over several months and ensures our service users know their rights and responsibilities, access their entitlements, and gain understanding about UK systems and services. We have sustained our strong focus on supporting people during periods of destitution and on finding ways to help them move out of or avoid destitution. During this period, we provided more than 1200 food parcels to individuals and families, along with regular access to advice and support and the chance to enjoy hot meals and participate in the courses and activities on offer at our drop-in sessions, a lifeline for people who are often unable to access mainstream services. Demand for our provision has increased significantly, and we managed to meet this demand by offering additional advice and information appointments and providing extra courses

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and activities. We were supported in these areas of our work by many partner agencies who offered advice provision at our drop-in sessions and delivered courses and activities.

### **Covid-19 Response Work**

At the end of the financial year we were faced with the important task of appropriately supporting our vulnerable service users through the Covid-19 outbreak. At lockdown we closed our centres immediately in line with most community buildings, and scrambled our services to deliver accessible remote telephone advice and support, providing regular welfare calls to those we consider particularly vulnerable. We also carried out a swift needs assessment to re-focus our work on emergency support, in collaboration with our deliver partners.

In addition to our on-going advice support, we developed two new programmes of work. The Doorstep Delivery Project enlisted a new team of volunteer drivers to deliver our food parcels, basic equipment, small cash grants, and StayWell-at-Home activity packs, to around 60-80 particularly isolated and vulnerable service users each week. We know this has been a lifeline for those normally accessing destitution support at our centre. The StayWell-at-Home project delivers a range of sessions, such as mother and baby exercise, Zoom self-defence groups, crafts and embroidery, and a very successful Gardening-at-Home group. All group work has been delivered remotely via Zoom and Whatsapp. Packs and equipment for the sessions are delivered directly to participant's home.

### **Financial review**

2019/20 is the final year of our five years of support from the National Lottery Community Fund in which our main partner has been the British Red Cross Society. It is also the final year of our funding from Tudor Trust and Lloyds Bank. We are grateful to these funders and in particular to Tudor Trust who have been a vital part of our income and an important source of advice for many years. Our thanks are also due to a number of individuals who make regular donations and once again to our Anonymous donor without whose continued support we would not have been able to carry out the wide range of activities reported elsewhere in the report. Furthermore, due to the amount of funding received during 2019/20 it has not been necessary to call on our reserves to fund the project. This is due in no small part to the diligent work of our Manager in sourcing funding opportunities and carefully monitoring expenditure.

### **Investment powers and policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for long-term investment.

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> March 2020 was £98,117 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 four 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.

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The Charity's main source of income is grants and donations. 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 major risks to which the charity is exposed, i.e. loss of funding streams, are reviewed on a bi-monthly basis as part of the Treasurers report.

### **Plans for Future Periods**

Because we were able to avoid spending reserves during the past year and thanks to the prospect of possible further funding opportunities the situation in April 2020 was regarded as promising. However, the arrival of Covid-19 has completely changed the situation. Although, in the short term, emergency funding obtained to respond to the challenges of the pandemic means that currently our expenditure is fully recovered, the long-term future is extremely uncertain.

The Board is aware that in order to maintain the long-term viability of the project it will be necessary, in consultation with staff, to prepare contingency plans for different scenarios taking into account the level of future income currently anticipated.

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

The East Manchester Community Association is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1<sup>st</sup> August 2008. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 1<sup>st</sup> August 2008.

### **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**

Induction and training of new trustees follows their appointment at the AGM.

### **Organisation**

The board of trustees administers the charity. The board normally meets bi-monthly. A Business and Development Manager is 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: The East Manchester Community Association also known as TEMCA.

Charity Number: 1131060

Company Registration Number: 02044714

## THE EAST MANCHESTER COMMUNITY ASSOCIATION

### 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

#### Trustees:

Mr CB Taylor	Treasurer	
Ms C Maffia	Co-Chair	(from September 2019)
Rev. Roy Chow	Secretary	
Rev. T Presswood		
Mrs R Fakhoury	Chair	(resigned September 2019)
Mr U Odenigbo		(resigned January 2020)
Mr AJ Tyrrell		
Mr K Afriye		
Ms C Glendinning	Co-Chair	(appointed July 2019, in post from September 2019)
Ms S Skerratt		(appointed May 2020)
Mr P Cassidy		(appointed July 2020)
Ms C Moore		(appointed September 2020)

#### Directors:

Rev. Roy Chow  
 Mr CB Taylor  
 Mr AJ Tyrrell  
 Ms C Maffia

#### Manager

Ms K Percival

#### Registered Office

St Pauls with St Johns United Reform Church  
 113 Abbey Hey Lane  
 Gorton  
 Manchester  
 M18 8TJ

#### Independent Examiners

Community Accountancy Service Limited  
 The Grange  
 Pilgrim Drive  
 Beswick  
 Manchester  
 M11 3TQ

**THE EAST MANCHESTER COMMUNITY ASSOCIATION****Bankers**

Royal Bank of Scotland plc  
27 Water Lane  
Wilmslow  
Cheshire  
SK9 5AB.

Manchester Credit Union  
Ground Floor  
Queens Court  
24 Queen Street  
Manchester  
M2 5HX

Al Rayan Bank  
24a Calthorpe Road  
Edgbaston  
Birmingham  
B15 1RP



**THE EAST MANCHESTER COMMUNITY ASSOCIATION****Trustees responsibilities in relation to the financial statements**

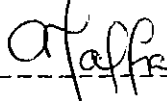
The charity trustees (who are also the directors of The East Manchester Community Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally 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



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Ms C Maffia  
Co-Chair

Date: 4<sup>th</sup> November 2020

## **Independent examiner's report to the trustees of THE EAST MANCHESTER COMMUNITY ASSOCIATION**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2020, which are set out on pages 9 to 19.

### **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: 04 November 2020

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2019 £
<b>Income from:</b>					
Donations and legacies	(3)	58,592	1,715	61,307	58,508
Charitable Activities	(4)	15,253	208,352	223,605	176,993
Investment Income		1,232	-	1,232	1,238
<b>Total</b>		<b>76,077</b>	<b>210,067</b>	<b>286,144</b>	<b>234,739</b>
<b>Expenditure on:</b>					
Raising Funds	(5)	-	-	-	-
Charitable Activities	(5)	73,468	206,770	280,238	242,300
<b>Total</b>		<b>73,468</b>	<b>206,770</b>	<b>280,238</b>	<b>242,300</b>
<b>Net Income/(expenditure)</b>		<b>2,609</b>	<b>3,297</b>	<b>5,906</b>	<b>(7,561)</b>
Transfers between funds	(14)	(12,375)	12,375	-	-
<b>Net movement in funds</b>		<b>(9,766)</b>	<b>15,672</b>	<b>5,906</b>	<b>(7,561)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(14)	137,883	27,191	165,074	172,635
<b>Total funds carried forward</b>	(14)	<b>128,117</b>	<b>42,863</b>	<b>170,980</b>	<b>165,074</b>

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 12 to 19 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2020

	Notes	2020 £	2019 £
<b>Fixed assets:</b>			
Tangible assets	(10)	480	626
Total fixed assets		<u>480</u>	<u>626</u>
<b>Current assets:</b>			
Debtors	(11)	976	3,883
Cash at Bank & In Hand		172,788	185,142
Total current assets		<u>173,764</u>	<u>189,025</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(12)	3,262	4,357
Net current assets or liabilities		<u>170,502</u>	<u>184,668</u>
Total assets less current liabilities		170,980	185,074
<b>Total net assets or liabilities</b>		<u>170,980</u>	<u>185,074</u>
<b>The funds of the charity:</b>			
Restricted income funds	(14)	42,883	27,191
Unrestricted income funds	(14)	128,117	137,883
<b>Total charity funds</b>		<u>170,980</u>	<u>165,074</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 4th November 2020



Mr C.B. Taylor Treasurer

The notes on pages 12 to 19 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2020

	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
<b>Net cash used in operating activities</b>	7,132	(4,947)
<b>Cash flows from investment activities:</b>		
Interest	1,232	1,236
Purchase of fixed assets	(720)	(660)
<b>Net cash provided by investing activities</b>	<u>512</u>	<u>578</u>
Increase/(decrease) in cash and cash equivalents during the year	7,644	(4,369)
Cash and cash equivalents brought forward	165,142	169,511
<b>Cash and cash equivalents carried forward</b>	<u><u>172,786</u></u>	<u><u>165,142</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 cost.

The allocation of support and governance costs is analysed in note 6.

**(g) Costs of raising funds**

The costs of raising funds consists of advertising and marketing.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

**(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, Fittings and 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 a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(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 (2019: £nil). Expenses paid to the trustees in the year totalled £125 (2019: £48). These expenses were made up of 1 trustee reimbursed for their expenses.

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2020 £	Restricted Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2019 £
Donations	9,592	-	9,592	5,416
Choir	-	1,715	1,715	1,092
Anonymous	50,000	-	50,000	50,000
	<u>59,592</u>	<u>1,715</u>	<u>61,307</u>	<u>56,508</u>
Previous reporting period	<u>55,416</u>	<u>1,092</u>	<u>56,508</u>	

**4. Income from charitable activities**

	Unrestricted Year Ended 31 March 2020 £	Restricted Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2019 £
Destitution Support	14,223	-	14,223	11,138
Student Placement Fees	1,030	-	1,030	1,750
Restricted grants:				
Big Lottery Fund (British Red Cross)	-	106,300	106,300	81,746
Macc Hate Crime	-	-	-	400
Manchester City Council Work Club	-	7,000	7,000	7,000
Our Manchester	-	20,000	20,000	20,000
Lancashire and Merseyside Community Foundation	-	-	-	6,280
NHS Manchester CCG	-	2,000	2,000	5,000
Greater Manchester Mental Health	-	4,960	4,960	-
NSCCT	-	14,800	14,800	-
Manchester City Council Food Poverty	-	-	-	1,000
Restricted charitable foundations:				
Lloyds TSB	-	24,174	24,174	23,699
Tudor Trust	-	19,000	19,000	19,000
Duchy of Lancaster	-	750	750	-
Morrison Foundation	-	2,500	2,500	-
Oglesby Trust	-	6,868	6,868	-
	<u>15,253</u>	<u>208,352</u>	<u>223,605</u>	<u>176,993</u>
Previous reporting period	<u>12,888</u>	<u>164,105</u>	<u>176,993</u>	

## 5. Expenditure

	Asylum Seeker and Refugee Support £	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
<b>Expenditure on raising funds:</b>			
Advertising and marketing	-	-	-
<b>Expenditure on charitable activities:</b>			
Employment Costs	176,913	176,913	169,741
Training	450	450	1,049
Computer Costs	2,903	2,903	50
Activity Costs	28,830	28,830	21,888
Course Leaders	12,229	12,229	9,101
Staff Supervision	240	240	-
Volunteer Expenses	8,038	8,038	6,557
Project Costs	13,310	13,310	15,933
Bank Charges	1	1	-
Travel Expenses	442	442	994
Destitution Costs	5,359	5,359	6,076
Repairs and Renewals	7,176	7,176	251
Minor Equipment	291	291	621
Telephone	2,579	2,579	2,619
Rent, Rates and Water	14,327	14,327	11,427
Insurance	765	785	879
Governance and Support Costs	6,863	6,863	2,618
Post, Printing & Stationery	1,856	1,866	2,486
Depreciation	886	866	412
	<u>280,238</u>	<u>280,238</u>	<u>242,300</u>
	<u>280,238</u>	<u>280,238</u>	<u>242,300</u>
Restricted funds		206,770	178,492
Unrestricted funds		73,468	63,808
		<u>280,238</u>	<u>242,300</u>



**6. Analysis of expenditure on charitable activities**

As per note 5.

**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
Accountancy Fees	-	1,042	1,042	type of cost
Payroll Bureau Fees	1,101	-	1,101	type of cost
Consultancy	4,500	-	4,500	type of cost
Trustee Expenses	-	125	125	type of cost
Management Expenses	95	-	95	type of cost
	<u>5,696</u>	<u>1,167</u>	<u>6,863</u>	

**8. Analysis of staff costs**

	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
Wages and Salaries	158,993	144,332
Redundancy	-	-
Social Security Costs	9,413	8,347
Pension Costs	<u>7,507</u>	<u>7,082</u>
	<u>175,913</u>	<u>159,741</u>
Charitable activities	175,913	159,741
Support costs	<u>-</u>	<u>-</u>
	<u>175,913</u>	<u>159,741</u>

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

The charity considers its key management personnel comprises the trustees and Business and Development Manager. The total employment benefits, including employer pension contributions of the key management personnel were £34,723 (previous year: £29,857). No employee has benefits in excess of £60,000 (previous year: none).

**9. Independent Examiner Fees**

	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
Independent examination fees	900	800
Taxation Services	<u>142</u>	<u>-</u>
	<u>900</u>	<u>800</u>

**10. Tangible Fixed Assets**

	Computer Equipment	Fixtures, Fittings and Equipment	Total
Cost	£	£	£
At 1 April 2019	2,641	2,693	5,334
Additions	720	-	720
At 31 March 2020	<u>3,361</u>	<u>2,693</u>	<u>6,054</u>
<b>Depreciation</b>			
At 1 April 2019	2,015	2,693	4,708
Charge for Year	866	-	866
At 31 March 2020	<u>2,881</u>	<u>2,693</u>	<u>5,574</u>
<b>NET BOOK VALUE</b>			
At 31 March 2020	<u>480</u>	<u>-</u>	<u>480</u>
At 31 March 2019	<u>626</u>	<u>-</u>	<u>626</u>

**11. Analysis of debtors**

	2020	2019
	£	£
Debtors	-	1,303
Prepayments	457	1,211
Other debtors	519	1,149
	<u>976</u>	<u>3,663</u>

Debtors and prepayments related to restricted funds Enil (2019: £720) and unrestricted funds £976 (2019: £2,943).

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

	2020	2019
	£	£
Bank loans and overdrafts	363	447
Creditors	222	2,092
Short-term compensated absences (holiday pay)	1,868	579
Other creditors and accruals	930	1,160
Deferred income	-	-
Taxation and social security costs	89	89
	<u>3,262</u>	<u>4,357</u>

**13. Deferred Income**

Deferred income comprised grants paid in advance.

Balance as at 1 April 2019	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 March 2020	<u>-</u>

## 14. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	102,883	78,077	(73,468)	(7,375)	98,117
Designated Fund	35,000	-	-	(5,000)	30,000
	<u>137,883</u>	<u>78,077</u>	<u>(73,468)</u>	<u>(12,375)</u>	<u>128,117</u>

## Previous reporting period

	Balance at 1 April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
General Fund	98,502	69,542	(63,808)	(1,353)	102,883
Designated Fund	35,000	-	-	-	35,000
	<u>133,502</u>	<u>69,542</u>	<u>(63,808)</u>	<u>(1,353)</u>	<u>137,883</u>

## 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 costs

## Analysis of movements in restricted funds

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Choir	-	1,715	(1,158)	-	559
Macc Hate Crime	10	-	(10)	-	-
Manchester City Council Work Club	2	7,000	(7,002)	-	-
Our Manchester	713	20,000	(20,988)	276	-
Lancashire and Merseyside Community Foundation	5,133	-	(5,265)	132	-
NHS Manchester CCG	5,000	2,000	(4,801)	-	2,399
Greater Manchester Mental Health	-	4,960	(3,380)	-	1,580
NSCCT	-	14,800	-	-	14,800
Lloyds TSB	12,067	24,174	(25,353)	-	10,888
Tudor Trust	9,409	19,000	(20,847)	-	7,562
Duchy of Lancaster	-	750	(750)	-	-
Morrison Foundation	-	2,500	(6,383)	3,800	17
Oglesby Trust	-	6,868	(2,825)	-	4,043
Manchester City Council Food Poverty	323	-	(150)	-	173
Restricted Donation from PJ's	842	-	-	-	842
Big Lottery Fund (British Red Cross)	(6,308)	106,300	(108,080)	8,068	-
	<u>27,191</u>	<u>210,067</u>	<u>(208,770)</u>	<u>12,375</u>	<u>42,863</u>

## 14. Analysis of charitable funds

## Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
Choir	-	1,092	(1,851)	659	-
National Zakat Foundation	23	-	(123)	100	-
Macc Hate Crime	-	400	(390)	-	10
Manchester City Council Work Club	-	7,000	(8,998)	-	2
Our Manchester	-	20,000	(19,287)	-	713
Lancashire and Merseyside Community Foundation	-	8,260	(1,127)	-	5,133
NHS Manchester CCG	-	5,000	-	-	5,000
Greater Sports Sportivate	184	-	(184)	-	-
Greater Sports Men's Sports	2,859	-	(2,859)	-	-
Lloyds TSB	11,238	23,899	(22,870)	-	12,067
Manchester City Council	(145)	-	-	145	-
Salford CVS	1,047	-	(1,047)	-	-
Tudor Trust	9,772	19,000	(19,363)	-	9,409
E Asset	255	-	(255)	-	-
Manchester City Council Food Poverty	158	1,000	(1,059)	226	323
Women's Resource Salford	1,580	-	(1,688)	108	-
Restricted Donation from PJ's	734	-	(57)	165	842
Vegetarian Society	200	-	(200)	-	-
Healthy Me Healthy Communities	198	-	(198)	-	-
Awards for All	134	-	(134)	-	-
Big Lottery Fund	2,029	81,748	(90,083)	-	(8,308)
Henry Smith	8,869	-	(8,919)	50	-
	<b>39,133</b>	<b>165,197</b>	<b>(178,492)</b>	<b>1,353</b>	<b>27,191</b>

## Name of restricted fund:

## Description, nature and purpose of the fund

Choir	for participants travel expenses
National Zakat Foundation	for hardship payments
Macc Hate Crime	for an awareness event
Manchester City Council Work Club	for an employability project
Our Manchester	for contribution to core costs
Lancashire and Merseyside Community Foundation	for the Mum and Baby group
NHS Manchester CCG	for health research
Greater Manchester Mental Health	for support and group work for new mothers
NSCCT	for health and mental wellbeing support and casework
Greater Sports Sportivate	for costs of activities
Greater Sports Men's Sports	for costs of activities
Lloyds TSB	for contribution to salaries
Manchester City Council	for food poverty project
Salford CVS	for Salford Little Pot Project
Tudor Trust	for salaries
Duchy of Lancaster	for refurbishment
Morrison Foundation	for refurbishment
Oglesby Trust	for digital access and IT skills workshops
E Asset	for crèche costs
Manchester City Council Food Poverty	for food poverty project
Women's Resource Salford	for women's training in childcare
Restricted Donation from PJ's	for crèche costs
Vegetarian Society	towards Vegetarian Week in Salford
Healthy Me Healthy Communities	for catering programme
Awards for All	for catering and training programme
Big Lottery Fund (British Red Cross)	for salaries, travel, training, general running costs and overheads
Henry Smith	for salaries

**15. Analysis of net assets between funds**

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	-	480	480
Cash at bank and in hand	100,198	30,000	42,588	172,786
Other net current assets/(liabilities)	(2,081)	-	(205)	(2,286)
<b>Total</b>	<b>98,117</b>	<b>30,000</b>	<b>42,863</b>	<b>170,980</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Tangible fixed assets	186	-	440	626
Cash at bank and in hand	102,082	35,000	28,080	165,142
Other net current assets/(liabilities)	636	-	(1,329)	(694)
<b>Total</b>	<b>102,883</b>	<b>35,000</b>	<b>27,191</b>	<b>165,074</b>

**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 31 March 2020	Year Ended 31 March 2019
	£	£
Net movement in funds	5,908	(7,561)
Add back depreciation	866	412
Deduct Investment Income	(1,232)	(1,236)
Decrease/(increase) in debtors	2,687	1,333
Increase/(decrease) in creditors	(1,095)	2,107
<b>Net cash used in operating activities</b>	<b>7,132</b>	<b>(4,947)</b>