

COMMUNITY ON SOLID GROUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020

Registered Charity No. 1139378
Company Registration No. 07328036

COMMUNITY ON SOLID GROUND

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COMMUNITY ON SOLID GROUND

Report of the trustees for the year ended 31st July 2020.

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st July 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 charity's objects ("Objects") are specifically restricted to the following:

- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
- (b) Advancing education.
- (c) Relieving unemployment.
- (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances: with a view to improving the conditions of life of such persons.

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 main activities during the year 2019/20:

With the Covid 19 lockdown restrictions introduced during this year. Inevitably COSG trustees and management agreed we would have to restrict all face-to-face services for the periods of lockdown which were put into place to ensure everyone's health and wellbeing was kept safe.

Award for the High Sheriff of Manchester

CSG received the High Sheriff Special Recognition Award for the way we adapted our services to help the community. Our hard work was recognised via a letter by the High Sheriff of Greater Manchester Eammon O'Neill.

Digital Inclusion Project

CSG acquired and supplied digital devices for our young people, such as laptops, tablets, and mobile phones with internet data. This was to support them in their educational studies, social needs whilst working from home. We also supported young people who were, Job searching, CV's creation and support in job interview skills. Our staff stayed in touch with our young people by using social media systems, such as Facebook, Instagram, TikTok and Twitter. We also had meetings and discussions via Zoom and Microsoft Teams along with telephone services to ensure continuity of our services.

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Women and Girls Confidence and Leadership Project

Confidence & Leadership online training aimed at all women across Manchester, developing their leadership, assertiveness, upskilling, and enhancing health and wellbeing.

Outdoors - Urban Leadership and Engagement

COSG ran a sports and mentoring project incorporating multi-sport sessions as the 'hook'. Within these sessions our experienced youth workers/ mentors worked with participants using a proven realistic solid grassroots approach to youth engagement, social action, volunteering and mentoring.

Guest speakers, events, presentations and workshops

Inspirational and essential events, workshops on careers, employability, aspirations and topics such aspects of careers, youth violence, comedy, safety and community leadership. Guest speakers included CBBC star Inel Tomlinson and other experienced and motivational practitioners.

Guest visits include taking young people to meet Manchester United Footballer "Jessi Lingard".

Creating Next Steps

We also ran a sport based mentoring project and an outreach service targeting young people aged 14-19 who were involved in or vulnerable towards youth violence and anti-social behaviour. This work included workshops which aided self-development, were informative and challenging facilitating discussions. The main focus was to use sport as a prevention tool giving young people access to positive activities, tailored mentoring while improving their physical and mental health. Our mentors have provided awareness training raising the dangers and consequences of anti social behaviour, gangs, drugs, drinking etc and supported individuals to engage in positive activities.

Soccer School

We delivered a soccer school teaching young people from ages 6 to 12 Football improving their physical wellbeing as well as their social skills. Players play soccer to have fun. One of the main reasons they play is to enjoy their time on the pitch. Our coaching duty and obligation is to make sure that every player we coach has the opportunity to love the sport of soccer.

Playscheme / Holiday camps

COSG continued to provide our very popular playscheme during the summer, spring, and autumn school holidays for the local young people aged 6 – 12 years of age.

Older Men's outdoor Social group

A weekly Men's social group is delivered where local men meet up, make new friends, and decrease isolation whilst improving their mental health. Providing refreshments and snacks made available to them.

COMMUNITY ON SOLID GROUND

A review of our achievements and performance

CSG continues to provide services and activities despite the challenges during the pandemic (COVID19) which proved to be a very difficult period of the year. We have continued to work with our partners and national organisations to provide the best offer available to our communities.

Financial review

The charity's financial position at the end of the reporting period is:

The attached financial statements show the current state of the finances which the Committee considers to be satisfactory. The Committee is working hard to secure more substantial funding for current and future projects.

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 any longer-term investment.

Reserve's policy and going concern.

The balance held in unrestricted reserves at 31st July 2020 was £39,083 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Structure, governance and management

Community on Solid Ground is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9/11/2010. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 20/12/2010.

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.

COMMUNITY ON SOLID GROUND

Trustee induction and training

New trustees are usually familiar with the work of the charity as a result of either their work history being within a Member organisation or as a volunteer. In addition, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charity Commission.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A self-employed Operations 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. This is disclosed in note 2 to the accounts.

Reference and administrative information

Charity Name: Community on Solid Ground

Charity Number: 1139378

Company Registration Number: 07328036

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

Mrs Y Dar	Chair of Trustees	
Mr Y Hageg	Treasurer	
Mr Q Iqbal		
Mr M Araf		(appointed August 2020)
Mr N Ahmed		
Mr A Mohamed		
Ms C Clavering	Company Secretary	(appointed August 2020)
Mr M Araf	Company Secretary	(resigned August 2020)

Operations Manager

Majid Dar

Registered Office

Manley Park Play (Community) Centre
York Avenue
Whalley Range
Manchester
M16 0AS

COMMUNITY ON SOLID GROUND**Independent Examiners**

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Co-operative Bank

1 Balloon Street

Manchester

M60 4EP

COMMUNITY ON SOLID GROUND

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Community on Solid Ground 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

Mrs Y Dar

Chair

Date: 28th April 2021

Independent examiner's report to the trustees of COMMUNITY ON SOLID GROUND

I report on the accounts of the company for the year ended 31st July 2020, which are set out on pages 8 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.

A.M. King

AM King FCCA

Community Accountancy Service Ltd

The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 28th April 2021

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

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 July 2020 £	Total Funds Year Ended 31 July 2019 £
Income from:					
Donations and legacies	(3)	2,631	-	2,631	1,235
Charitable Activities	(4)	7,866	142,807	150,673	106,150
Other Trading Activities	(5)	1,000	-	1,000	1,630
Total		11,497	142,807	154,304	109,015
Expenditure on:					
Raising Funds	(6)	294	2,023	2,317	13,491
Charitable Activities	(6)	3,166	122,577	125,743	155,206
Other	(6)	(15)	17	2	-
Total		3,445	124,617	128,062	168,697
Net income/(expenditure)		8,052	18,190	26,242	(59,682)
Transfers between funds	(17)	(1,036)	1,036	-	-
Net movement in funds		7,016	19,226	26,242	(59,682)
Reconciliation of funds					
Total funds brought forward	(17)	32,067	39,309	71,376	131,058
Total funds carried forward	(17)	39,083	58,535	97,618	71,376

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 31 JULY 2020

Company Registration Number: 07328036

	Notes	2020 £	2019 £
Fixed assets:			
Tangible assets	(11)	-	616
Total fixed assets		-	616
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	3,983	7,925
Cash at Bank & in Hand		98,957	71,151
Total current assets		102,940	79,076
Liabilities:			
Creditors: Amounts falling due within one year	(15)	5,322	8,316
Net current assets or liabilities		97,618	70,760
Total assets less current liabilities		97,618	71,376
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		97,618	71,376
The funds of the charity:			
Restricted income funds	(17)	58,535	39,309
Unrestricted income funds	(17)	39,083	32,067
Total charity funds		97,618	71,376

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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.

Approved by the trustees on 28th April 2021

Mrs Y Dar Chair

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

Statement of Cash Flows for the year ending 31 July 2020

	Year Ended 31 July 2020	Year Ended 31 July 2019
	£	£
Net cash used in operating activities	27,806	(44,801)
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	-	-
Increase/(decrease) in cash and cash equivalents during the year	27,806	(44,801)
Cash and cash equivalents brought forward	71,151	115,952
Cash and cash equivalents carried forward	98,957	71,151

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) 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) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, a restatement of comparative items was needed. No restatements were required.

(c) 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 27 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(d) 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.

(e) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(f) Irrecoverable VAT

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

(g) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.

The allocation of support and governance costs is analysed in note 8.

(h) Costs of raising funds

The costs of raising funds consists of events, publicity and sponsorship.

(i) Charitable Activities

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

(j) 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
Equipment	25% on cost

(k) 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.

(l) Pensions

The charity currently administers contributions to a pension scheme on behalf of one individual.

(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 £nil (2019: £nil).

Majid Dar, the brother of director Y Dar, receives self-employment payments as the Operations Manager.

3. Donations and Legacies

	Unrestricted Year Ended 31 July 2020 £	Restricted Year Ended 31 July 2020 £	Total Funds Year Ended 31 July 2020 £	Total Funds Year Ended 31 July 2019 £
Donations	2,631	-	2,631	1,235
	<u>2,631</u>	<u>-</u>	<u>2,631</u>	<u>1,235</u>
Previous reporting period	1,235	-	1,235	

4. Income from charitable activities

	Unrestricted Year Ended 31 July 2020 £	Restricted Year Ended 31 July 2020 £	Total Funds Year Ended 31 July 2020 £	Total Funds Year Ended 31 July 2019 £
Restricted and unrestricted grants:				
MCC Playscheme	-	-	-	1,500
MCC NIF Sported	-	-	-	2,000
MCC RE	-	-	-	10,000
Manchester Active	-	297	297	1,190
UK Youth Accounts	-	-	-	500
HMRC Job Retention Scheme Grants	6,842	-	6,842	-
Arawak Walton Housing Junior Football	-	2,640	2,640	950
BBC Children in Need	-	35,206	35,206	19,568
MU Foundation Street Reds	-	2,700	2,700	33,727
Awards for All	-	9,800	9,800	-
ESC Lottery Fund	-	9,800	9,800	-
Neighbourhood Service	-	10,000	10,000	-
Erasmus	1,024	-	1,024	-
Macc	-	660	660	-
One Manchester	-	500	500	-
Street Games UK	-	6,000	6,000	-
Whalley Range Youth Association	-	17,083	17,083	-
Young Manchester	-	17,626	17,626	-
Sporting Equals	-	-	-	2,535
Big Lottery Fund - RC	-	-	-	10,780
Tudor Trust	-	28,000	28,000	-
Manley Park Primary School	-	735	735	1,750
MCC NIF Men's Group	-	1,760	1,760	-
Heritage Lottery Fund - Big Fat Asian Wedding	-	-	-	21,650
	<u>7,866</u>	<u>142,807</u>	<u>150,673</u>	<u>106,150</u>
Previous reporting period	<u>620</u>	<u>105,530</u>	<u>106,150</u>	

5. Income from other trading activities

	Unrestricted Year Ended 31 July 2020 £	Restricted Year Ended 31 July 2020 £	Total Funds Year Ended 31 July 2020 £	Total Funds Year Ended 31 July 2019 £
Rental income	1,000	-	1,000	1,630
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,630</u>
Previous reporting period	1,630	-	1,630	

6. Expenditure

	Youth and Community Activities £	Year Ended 31 July 2020 £	Year Ended 31 July 2019 £
Expenditure on raising funds:			
Event costs	1,556	1,556	9,285
Advertising and marketing	733	733	4,110
Sponsorship	28	28	96
	<u>2,317</u>	<u>2,317</u>	<u>13,491</u>
Expenditure on charitable activities:			
Employment Costs	56,117	56,117	67,687
Training	-	-	162
Repairs	-	-	350
Sessional Workers	39,409	39,409	51,226
Consultancy	3,845	3,845	200
DBS Checks	61	61	321
Resources	2,267	2,267	3,470
Volunteer Expenses	-	-	355
Partner Fees	7,025	7,025	5,079
Bad Debts	-	-	1,719
Refreshments	2,216	2,216	5,176
Travel Costs	51	51	4,354
Minor Equipment	735	735	1,718
Facilitator Fees	1,798	1,798	1,100
Telephone & Internet	750	750	644
PPE Equipment	268	268	-
Rent & Venue Hire	6,962	6,962	6,816
Insurance	802	802	788
Governance and Support Costs	1,957	1,957	2,170
Post, Printing & Stationery	864	864	1,528
Depreciation	616	616	343
	<u>125,743</u>	<u>125,743</u>	<u>155,206</u>
Other expenditure:			
Miscellaneous	2	2	-
	<u>2</u>	<u>2</u>	<u>-</u>
	<u>128,062</u>	<u>128,062</u>	<u>168,697</u>
Restricted funds		124,617	151,317
Unrestricted funds		3,445	17,380
		<u>128,062</u>	<u>168,697</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	960	960	type of expense
Payroll Bureau Fees	997	-	997	type of expense
	<u>997</u>	<u>960</u>	<u>1,957</u>	

9. Analysis of staff costs

	Year Ended 31 July 2020 £	Year Ended 31 July 2019 £
Wages and Salaries	55,661	67,031
Redundancy	-	-
Social Security Costs	456	611
Pension Costs	-	45
	<u>56,117</u>	<u>67,687</u>
Charitable activities	56,117	67,687
Support costs	-	-
	<u>56,117</u>	<u>67,687</u>

The average number of employees during the year was 6 (previous year: 8).

The charity considers its key management personnel comprises the trustees and self-employed Operations Manager. The total costs of the key management personnel were £39,309 (previous year: £41,251).

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

10. Independent Examiner Fees

	Year Ended 31 July 2020 £	Year Ended 31 July 2019 £
Independent examination fees	960	960
	<u>960</u>	<u>960</u>

11. Tangible Fixed Assets

	Equipment	Computers	Total
Cost	£	£	£
At 1 August 2019	3,793	6,216	10,009
Additions	-	-	-
At 31 July 2020	3,793	6,216	10,009
Depreciation			
At 1 August 2019	3,793	5,600	9,393
Charge for Year	-	616	616
At 31 July 2020	3,793	6,216	10,009
NET BOOK VALUE			
At 31 July 2020	-	-	-
At 31 July 2019	-	616	616

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2020	2019
	£	£
Debtors	3,151	6,872
Prepayments	832	1,053
	3,983	7,925

Debtors and prepayments relates to restricted funds £67 (2019: £5,085) and unrestricted funds £3,916 (2019: £2,840).

14. Creditors: amounts falling due within one year

	2020	2019
	£	£
Creditors	4,174	2,774
Overspent Cash	-	51
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,148	1,220
Deferred income	-	4,271
	5,322	8,316

15. Deferred income

Deferred income comprises grants invoiced in advance for the next financial year

Balance as at 1 August 2019	4,271
Amount released to income earned from charitable activities	(4,271)
Amount deferred in year	-
Balance at 31 July 2020	-

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

	2020	2019
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 August 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2020
	£	£	£	£	£
General Fund	32,067	11,497	(3,445)	(1,036)	39,083
	32,067	11,497	(3,445)	(1,036)	39,083

Previous reporting period

	Balance at 1 August 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2019
	£	£	£	£	£
General Fund	45,962	3,485	(17,380)	-	32,067
	45,962	3,485	(17,380)	-	32,067

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 August 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2020
	£	£	£	£	£
MCC Playscheme	2,293	-	(1,667)	-	626
MCC NIF Sported	110	-	-	-	110
MCC RE	1,082	10,000	(10,651)	-	431
Manchester Active	1,190	297	(2,325)	838	-
GMCC	581	-	(401)	-	180
MCC The Girl Can	93	-	(61)	-	32
Arawak Walton Housing Junior Football	254	2,640	-	-	2,894
BBC Children in Need	4,217	35,206	(32,112)	-	7,311
MU Foundation Street Reds	13,229	2,700	(7,583)	-	8,346
Awards for All	-	9,800	(777)	-	9,023
Macc	-	660	(689)	29	-
One Manchester	-	500	(40)	-	460
Street Games UK	-	6,000	(1,976)	-	4,024
Whalley Range Youth Association	-	17,083	(15,752)	-	1,331
Young Manchester	-	17,626	(15,639)	-	1,987
Neighbourhood Service Men's Club	1,033	1,760	(1,125)	-	1,668
Neighbourhood Service NIF Away Day	135	-	-	-	135
Sporting Equals	1	-	-	-	1
Sporting England Summer Activities	(1,114)	9,800	(6,275)	-	2,411
Big Lottery Fund - RC	8,262	-	(433)	-	7,829
Tudor Trust	1,577	28,000	(23,440)	-	6,137
Manley Park Primary School	(122)	735	(228)	-	385
GMP	1,413	-	(1,235)	-	178
MCC NIF The Sporting Talent	110	-	(29)	-	81
MCC Urban Sports	3,083	-	(916)	-	2,167
MCC NIF Drop In	1,094	-	(1,263)	169	-
Heritage Lottery Fund - Big Fat Asian Wedding	788	-	-	-	788
	39,309	142,807	(124,617)	1,036	58,535

Previous reporting period

	Balance at 1 August 2017	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2018
	£	£	£	£	£
MCC Playscheme	2,162	1,500	(1,369)	-	2,293
MCC NIF Sported	1,056	2,000	(2,946)	-	110
MCC RE	-	10,000	(8,918)	-	1,082
Manchester Active	-	1,190	-	-	1,190
GMCC	8,136	-	(7,555)	-	581
Arawak Walton Housing Junior Football	-	950	(696)	-	254
MCC The Girl Can	93	-	-	-	93
BBC Children in Need	7,435	19,568	(22,786)	-	4,217
MU Foundation Street Reds	20,933	33,727	(41,431)	-	13,229
Neighbourhoods Service Men's Club	1,105	-	(72)	-	1,033
Neighbourhoods Service NIF Away Day	850	-	(715)	-	135
Sporting Equals	-	2,415	(2,414)	-	1
Sporting England Summer Activities	-	-	(1,114)	-	(1,114)
Big Lottery Fund - RC	14,061	10,780	(16,579)	-	8,262
Tudor Trust	9,084	-	(7,507)	-	1,577
Manley Park Primary School	490	1,750	(2,362)	-	(122)
MCC Cash Grant Men's Club	404	-	(404)	-	-
GMP	4,399	-	(2,986)	-	1,413
MCC NIF The Sporting Talent	210	-	(100)	-	110
MCC Urban Sports	6,098	-	(3,015)	-	3,083
MCC NIF Advice Drop In	1,685	-	(591)	-	1,094
Heritage Lottery Fund - Big Fat Asian Wedding	6,895	21,650	(27,757)	-	788
	85,096	105,530	(151,317)	-	39,309

Name of restricted fund:

MCC Playscheme
 MCC NIF Sported
 MCC RE
 Manchester Active
 GMCC
 MCC The Girl Can
 Arawak Walton Housing Junior Football
 BBC Children in Need
 MU Foundation Street Reds
 Awards for All
 Macc
 One Manchester
 Street Games UK
 Whalley Range Youth Association
 Young Manchester
 Neighbourhood Service Men's Club
 Neighbourhood Service NIF Away Day
 Sporting Equals
 Sporting England Summer Activities
 Big Lottery Fund - RC
 Tudor Trust
 Manley Park Primary School
 GMP
 MCC NIF The Sporting Talent
 MCC Urban Sports
 MCC NIF Drop In
 Heritage Lottery Fund - Big Fat Asian Wedding

Description, nature and purpose of the fund

open access Playscheme
 health and fitness session
 workshops on Crime Awareness & Prevention
 Cricket festival
 youth engagement costs
 for yoga for women's group keep fit
 Charity football tournament
 for sports leadership and youth engagement
 contribution to sports mentors and coaches
 for emergency relief support
 for a sharing wellness project
 for summer activities
 for sports development
 for Youth Clubs Active Partnership
 for youth and play services
 weekly social for the senior men of the community
 one off funds for ladies outing for the day
 staff development
 summer sports activities
 for inspiring and motivation
 contribution towards CGS core costs
 for after-school athletics
 for group outings/mentoring services
 for sporting activities Leadership Development
 for sports development hub
 for community advice centre
 for Big Fat Asian Wedding project

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	36,551	-	62,406	98,957
Other net current assets/(liabilities)	2,532	-	(3,871)	(1,339)
Creditors of more than one year	-	-	-	-
Total	39,083	-	58,535	97,618

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Tangible fixed assets	-	-	616	616
Cash at bank and in hand	31,340	-	39,811	71,151
Other net current assets/(liabilities)	727	-	(1,118)	(391)
Creditors of more than one year	-	-	-	-
Total	32,067	-	39,309	71,376

19. Financial Instruments

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

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

	Year Ended 31 July 2020	Year Ended 31 July 2019
	£	£
Net movement in funds	26,242	(59,682)
Add back depreciation	616	343
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	3,942	16,227
Increase/(decrease) in creditors	(2,994)	(1,689)
Net cash used in operating activities	27,806	(44,801)