

THE EAST MANCHESTER COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No. 1131060

THE EAST MANCHESTER COMMUNITY ASSOCIATION

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THE EAST MANCHESTER COMMUNITY ASSOCIATION

Report of the Trustees for the year ended 31 March 2023

The Trustees present their annual Trustees' report and financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Charitable Objects

The objects of TEMCA are:

1. To provide or assist in the provision of facilities to promote social welfare and wellbeing mainly but not exclusively for refugees, asylum-seekers and other vulnerable migrant groups.
2. To do this through:
 - a) The relief of financial hardship
 - b) Provision of information and advice
 - c) The promotion of physical and mental well-being
 - d) The provision of training and employment opportunities
 - e) Any other measures as appropriate
3. To advance the education of the public in general about issues relating to refugees and those seeking asylum.
4. Such other charitable purposes as trustees may from time to time determine.

The area of benefit is Greater Manchester

Rainbow Haven is TEMCA's sole project. Rainbow Haven provides support and opportunities for asylum seekers, refugees and other vulnerable migrants. In this way TEMCA furthers its charitable purposes for the public benefit; 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.

Overview of our Achievements and Performance

Following the stress and disruption of the pandemic, the emphasis this year has been on consolidation, stability and resilience. We were delighted that Rachel Foakes agreed to return to Rainbow Haven on a part-time permanent basis from April 2022 as Joint CEO responsible for Staffing, Operations and Service Delivery. She was joined in June 2022 by Kate Wilkinson who was appointed as Joint CEO responsible for Strategy, Finance and Partnerships. Between them our two CEOs have a wide range of expertise and extensive experience in the refugee and charity sectors; it has been a delight to watch the organisation thrive once more under their expert management. This year we have welcomed over 1300 people to Rainbow Haven, and provided a holistic range of advice, support and activities from our East Manchester premises.

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It has been a busy year for our advice team who experienced increased pressure on our information and advice service this year due to a significant increase in the number of people – 75% of our clients - attending for longer-term advice support, indicating greater complexity in the cases people are bringing to us. Our biggest group of service users comes from Eritrea and neighbouring countries, but over 40 countries are represented in our client group.

Our regular programme of activities has provided many and varied opportunities for people to learn, socialise, gain skills, be active and have fun. We registered 555 people joining regular courses and group sessions over the year, with additional people attending our ongoing Mama and Baby group and two new Mental Health Support groups which were funded by an initiative from the Greater Manchester Health and Social Care Partnership to promote culturally appropriate mental health services.

Our volunteers have continued to support all aspects of our work with their skills, knowledge and experience, and the strength and value of our volunteer programme was recognised in March 2023 when we were finalists and awarded the 'Promoting Diversity and Equality Award' at Manchester City Council's Be Proud Awards.

We remain active members of the larger StepChange Consortium, funded by the National Lottery Community Fund and coordinated by Refugee Action. Step Change brings together Rainbow Haven, other Greater Manchester refugee charities and the Greater Manchester Combined Authority. Over three and a half years it aims to develop a joined-up, sustainable ecosystem of support for refugees and people seeking asylum across the region. Our involvement in Step Change's on-going evaluation shows that we are already on target to meet many of the programme outcomes. The Consortium also aims to strengthen policy and practice, bring about change in refugee support services, ensure the experiences of refugees and people seeking asylum are heard by decision makers and create an equitable approach to services. Our voice, and those of the people we support, is heard on influential forums such as the Vulnerable Migrants network, NHS Clinical Commissioning Groups and at the 'Migrant Exchange' national forum led by Refugee Action.

We have continued to work with numerous other partner agencies that support and extend the range of services and activities we can offer to refugees and asylum-seekers. Many of these are long-term, but we have also been pleased to establish new connections. Partners contribute expertise and support to our staff and service development, and enhance our offer with the delivery of activities, advice sessions, mental health support and access to additional opportunities through their networks and service provision.

Looking ahead, a three-year grant awarded by Our Manchester will enable us to initiate a rolling programme of paid work placement roles, which will be open to existing and former volunteers. Our two current appointments, an Activities Support Worker and a Kitchen Assistant, will be a great asset to our staff team and service delivery as well as providing excellent opportunities for people to gain work experience in a supportive environment.

Our services and activities

Our mission is to ensure every individual we meet experiences a warm welcome and practical support to navigate complex systems, live with dignity and build safe, productive lives. The people we support are often traumatised by their experiences and, even after obtaining

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refugee status, continue to suffer extreme isolation and social exclusion. They have lost family, friends and culture, and these losses are aggravated by poverty, poor health and language barriers. On a daily basis we see people experiencing destitution, poor housing, family separation, perinatal difficulties, poor health, trauma and multiple difficulties accessing services.

In response, our community hub provides a place of welcome and sanctuary. We connect those with shared experiences and offer regular social activities to encourage supportive friendships, improve self-worth and boost confidence. A free, healthy hot meal, prepared by our Cook and her team of volunteers, is available three days a week to everyone coming to Rainbow Haven. This year we provided around 175 hot meals a week, totalling 8,400 over the year.

Advice services

Our flagship information, advice and casework service is delivered through drop-in sessions on two days each week and further appointments and follow up work on other days. This year our advice team supported 944 unique clients, some with one-off enquiries, but the majority with repeat appointments. Half the clients were single people, half had families. The main problems presented to Rainbow Haven this year were: homelessness and housing; finance and benefits; family reunion; domestic violence; and asylum support. Our advice team also responded to many other problems such as access to healthcare, school places or utilities bills, and either resolved these issues themselves or made supported referrals to one of our partner organisations to ensure everyone received the advice and support they needed. We noted a 78% success rate in resolving clients' initial advice enquiries this year. Advice takes place within the wider context of a welcoming social space which includes hot meals and opportunities to meet others, and works in tandem with the activities programme, with the advice team making referrals for clients who need wellbeing or educational support, and the Activities and Volunteer Coordinator referring clients for advice where needed.

We triage everyone attending the advice service to ascertain their preferred language and the nature and urgency of their problems. Two-thirds of our advice team have lived experience of forced migration, all are multilingual and include two trained advice workers and a qualified social worker. Through one member of the team, we are accredited Level 1 by the Office of the Immigration Services Commission (OISC). We have trained some of our volunteers to provide entry-level advice, such as help with filling in Universal Credit applications, and this year provided placements for 4 social work students who contributed to the work of the advice team whilst learning and gaining skills that will support their progression in their future careers.

We have appreciated the support of various partners over the year for our advice work. Greater Manchester Immigration Aid Unit delivered a weekly specialist advice session at Rainbow Haven, and over the year supported around 150 asylum seekers in addition to our casework total. North Manchester Community Partnership allocated an adviser for a period to boost our advice provision and allow Rainbow Haven staff time for additional responsibilities. The pilot Home Office/Greater Manchester Refugee Transition Outcomes Fund provided weekly housing advice for people who had received positive asylum decisions. These partnerships helped relieve the pressure on our advice team, provided additional expertise and supported us to meet the needs of our clients.

We have continued to give additional emergency advice for those in crisis, for example people experiencing domestic violence, or suddenly made street homeless. Many people return to Rainbow Haven for help at points of transition, crisis or change, for example when they gain refugee status but lose their housing, or an asylum appeal is lost.

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Some people come to Rainbow Haven because they are destitute. We provide hot meals in our social space and occasional emergency food parcels through our partnership with FareShare. We also provide financial help through partnerships with the Manchester Migrant Destitution Fund and British Red Cross, along with support and advice to help people move out of destitution. We have supported many people to access local food banks and food pantries; unfortunately demand for food bank supplies has grown considerably since the start of the cost of living crisis, and we maintain a rolling list of 40 people for weekly referrals.

We have continued to provide support to asylum-seekers accommodated in a hotel in South Manchester. This work began during Covid and has now become permanent. Over 400 people are placed there whilst waiting for their asylum application decisions. Our Drop-in Support Worker has attended weekly to coordinate fortnightly advice sessions delivered by partner agencies and to distribute the large number of donated items that help sustain people in the hotels, as well as providing informal support to residents.

Family Reunion

A considerable volume of specialist information and advice work comes from our Family Reunion project, which we are delivering in partnership with two other organisations. This year family reunion work comprised 30% of our overall client numbers. Together Now supports families with the logistics of bringing family members to the UK, and Just Psychology contributes to our family reunion casework provision and works with reunited families in Manchester via parenting courses and family support sessions. Families who are separated during the process of migration often experience difficulties in re-building and maintaining relationships after they are reunited, whether a parent or child was left behind or partners were separated. This can result in family breakdown, the involvement of social services, and children being taken into the care system. Just Psychology's courses have been a vital tool to prevent some of these difficulties reaching the level where the state becomes involved, by helping families adjust to new dynamics and their new country's expectations of parents.

Together with these partners, we focus on re-building previous relationships and supporting new ones, for example step-parents and children meeting for the first time or children who were infants when their parents left. This year a significant amount of our Family Reunion work has focused specifically on Eritrean families and we are considering further how we can best meet the needs of this group and the particular challenges they face.

Education, employability and life skills

Preparing people who have obtained refugee status to enter the job market is an important part of Rainbow Haven's activities. A team of volunteers has offered accessible English language classes, at different levels, along with conversational English sessions. We have also provided weekly digital skills classes, delivered by a bilingual (English and Arabic) freelance instructor. Our online volunteer maths tutor continued to deliver courses for some of the year and another volunteer started to deliver in-person Maths for Mums classes to support mothers to help children with their maths homework.

Working with partner organisation Refugees&Mentors, we have continued to deliver our Work Club which offers individual appointments to help people understand and access routes to employment in the UK, including job search strategies, building CVs and making links with local employers. Refugees&Mentors also delivered a 6-week employability course to further develop

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clients' employability skills and understanding of the job market; these activities supported a total of 154 people over the year. Feedback from participants confirmed that their knowledge of how to search for jobs, motivation and confidence all improved. Our digital support work placement, facilitating the digital skills classes, came to an end in May and we were delighted to learn that the facilitator was subsequently offered a full-time job elsewhere, making full use of his extensive IT skills. Since then we have employed freelance workers to deliver our Computer Club, providing high-quality digital skills classes for around 12 people each week with the support of some very committed volunteers.

It has been vital to continue offering our creche provision to ensure equal access to our English and digital skills classes for parents of young children. Our creche workers are highly experienced and provide excellent opportunities for play and language learning during the creche sessions.

Volunteer programme

Our popular volunteering programme is an important part of our aim of improving employability and life skills. This year we have maintained 40 regular volunteers in a wide variety of roles; we have drawn on their diverse skills and talents and helped them acquire new skills. The vast majority of volunteers are from refugee or asylum-seeker backgrounds, and most stay with Rainbow Haven for at least six months.

Our volunteering programme has always been a great step for people who want to develop their skills in preparation for structured environments like workplaces and college, and our team has supported many volunteers to move on from volunteering in a positive direction. This year, 8 volunteers left to take up paid work and 3 to start college or other training, with many more continuing to volunteer alongside part-time studies. The introduction of the new Activities Support Worker will free up more time for the Activities and Volunteer Coordinator to focus on our volunteering programme and we are introducing a more proactive approach via individual supervision for volunteers, in the hope that we will support even more of our volunteers to achieve their goals and get the most out of volunteering.

We have been involved in an ongoing consultation and training initiative led by the Health Inequalities Project Manager at Manchester Settlement about the value of volunteering to local communities, and this has helped to promote our presence in the local community and build links with some local organisations. Our volunteer team contributed to this consultation at one of our Volunteer Forums, a regular event bringing Rainbow Haven volunteers together for training, social activities, feedback and information updates.

Activities to support well-being

Our activity calendar is reviewed quarterly in response to feedback from service users, new funding initiatives and new opportunities for collaboration with local community organisations such as Grass Routes. We aim to provide many opportunities and targeted activities to support well-being and social connections. These are delivered by volunteers and freelancers with some input from partners organisations. These activities run alongside the learning and employability sessions outlined above.

During the year, activities included:

- Rainbow Haven choir with weekly rehearsals and two performances
- Gardening club
- Trauma-informed yoga classes
- A new women's walking group

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- Art and craft, often with English practice incorporated
- An end of year party and a summer picnic in the local park
- Blood pressure checks
- Mental health assessments and counselling support
- A weekly Mama and Baby group for new mothers which reduces isolation and promotes maternal health and well-being through physical activities, craft sessions and opportunities for health professionals to share advice and support that the women in the group find hard to access. Once babies reach one year of age, the women graduate and new participants are able to join.
- Two Living Life to the Full courses, one for women and one for men, aimed at reducing depression and anxiety and improving mental resilience, targeting clients who face significant barriers accessing mainstream mental health support. The courses were planned and co-facilitated one of our Casework Coordinators and the local NHS Primary Care Mental Health Practitioner who provides weekly mental health support on-site and has a long-term connection with Rainbow Haven. Our facilitators are experienced in mental health support and group work, and have really good understanding of refugee and migrant experiences and cultural backgrounds. An art therapist was also involved in the sessions, and each group included a trip out, with the women going to the Whitworth Art Gallery for a family fun day and the men to National Trust property Lyme Park.
- Previous funding from This Girl Can meant that our wellbeing offer had been somewhat biased towards women, so this was an excellent opportunity to redress the balance by offering the men's group a circuit training class after each session, where participants could build friendships and wind down. The participants of the men's group were all Arabic speakers and many were asylum-seekers, living in hotels and very vulnerable to mental health problems, so we were keen to keep the group together after the mental health sessions ended; the result of this has been the creation of a men's dance group planned for the year ahead.

Staff training and development

Following the pandemic when our usual staff support arrangements had to be suspended, rebuilding morale among the staff team has been a priority. All staff participated in a professionally facilitated awayday focused on building resilience. Regular specialist supervision was reinstated for the advice team who encounter many distressing situations experienced by service users on a daily basis. The Joint CEOs have provided individual and team support that has ensured the team has become stronger over the year and able to deliver high quality services in a working environment that also promotes their well-being.

We have provided a range of staff and volunteer training opportunities:

- A second Caseworker Coordinator has commenced training for OISC Level 1 accreditation, which will mean that we have two OISC registered staff.
- Staff have received updated training on Adult Safeguarding and Children's Safeguarding, and training on recognising and responding to domestic violence.
- A comprehensive Health and Safety assessment was carried out, staff and volunteers were briefed and five staff members undertook fire warden training.
- Our Volunteer and Activities Coordinator attended bespoke training to develop specific skills and knowledge.

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- Our Chef and Drop-in Support Worker renewed their Food Hygiene and Safety certificates.
- Internal training was delivered by our Caseworkers for advice volunteers on specific advice issues.

We have been recredited as a Real Living Wage employer.

Financial Review

We began the financial year with reduced reserves; although our projected budget was severely cut, we still envisaged a deficit of £80,000. We had already taken steps to remedy the situation by hiring two freelance fund raisers, and this began to bear fruit early in the financial year. This was built on by the appointment of a new Joint CEO with primary responsibility for fund raising.

We ended the year with far healthier finances. Total income for the year ending 31st March 2023 was £380,079 (2022 £334,917) Total expenditure was £346,683 (2022 £342,832). Restricted income was £206,382 (2022 £211,036) and unrestricted income was £173,697 (2022 £123,881)

Unrestricted reserves at 31st March 2023 were £207,564 of which £43,632 were designated for closure costs. The net reserves figure of £163,932 met our reserves policy of at least four months running costs.

A major source of funding came from the National Lottery via the Stepchange Initiative, which continues until the end of the first half of financial year 2024-2025. We also again received a substantial sum from an anonymous donor whose generosity has for some time helped us to provide a wider range of activities than would otherwise have been possible. We are very grateful to all our funders for their support and their recognition of the value of Rainbow Haven's work, particularly the Oglesby Trust, Garfield Weston Foundation and Lloyds Foundation, who have made significant contributions to our activities this year. We are also extremely grateful to the St Paul's and St John's United Reform Church, which continued to be a sympathetic and supportive landlord, particularly during the winter energy price increases.

The success we achieved in fund-raising this financial year was largely due to our new Joint CEO who built on the work of freelance fund-raisers in the latter part of financial year 2021-22. In the current climate all charities are finding fund-raising very challenging and it puts a tremendous strain on the charity's management, sometimes at the expense of other activities.

Financial governance

Our financial governance arrangements were strengthened with the establishment of a standing Finance subcommittee comprising the Treasurer, CEO (Strategy and Finance) and another Trustee with accounting expertise.

Investment powers and policy

The charity holds reserves in deposit accounts and one fixed term bond. All funds are in accounts covered by the Financial Services Compensation Scheme.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £163,932 of which £163,184 are free reserves after allowing for funds tied up in tangible fixed assets.

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Trustees aim to maintain free reserves in unrestricted funds at a level that equates to at least four months of unrestricted charitable expenditure in addition to money designated for statutory redundancy costs. The Trustees consider that this will provide sufficient funds to submit applications for grants and ensure that staffing, support and governance costs are covered.

The charity's main sources of income are 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, ie loss of funding streams, are reviewed on a 6 weekly basis as part of the Treasurer's report to the board of Trustees.

Plans for future periods

The charity's dependence on grant funding is a concern in these very uncertain times, and we shall be looking at ways to diversify our income sources.

Charity structure, governance and management

The charity is administered by a Board of Trustees that normally meets every six weeks. Two Joint Chief Executive Officers are appointed by Trustees to manage the day-to-day operation of the charity. Trustees and CEOs regularly review key organisational policies such as safeguarding, data protection, equal opportunities and health and safety. The Board has a joint staff/Trustee Finance Sub-Committee which provides regular oversight of the charity's finances.

Constitution

The East Manchester Community Association is a charitable incorporated organisation. It is registered with the Charity Commission and constituted under a Trust Deed dated 25th January 2023 and amended on 24th April 2023. TEMCA's previous constitution reflected its historic status as a membership organisation. Following extensive discussion of TEMCA's changing role, an application to the Charity Commission was made in 2002 to register TEMCA as a Charitable Incorporated Organisation (CIO). The application was approved and the linked Limited Company registration automatically terminated. TEMCA then successfully applied to amend its Charitable Objectives to reflect the fact that Rainbow Haven is now the only project supported by the charity. As set out in the new CIO constitution, Trustees are appointed by the Board for three years; a Trustee's term of office may be renewed twice. A Trustee who has served for three consecutive terms may not be reappointed for a further consecutive term but may be reappointed after an interval of at least one year.

Several longstanding Trustees resigned during the year because of work or other commitments. We are grateful to Paul Cassidy, Treasurer 2020 – 2022; Christine Moore; and Siobhan Skerratt, for their support, particularly during the turbulent years of the pandemic.

We are grateful to John Tyrell who took over the responsibilities of Treasurer following Paul Cassidy's resignation. Following a review of Trustee skills and experience, we were successful in recruiting three new trustees who between them bring a wealth of valuable expertise to the Board: Hazel Batchelor; Anna Bennett; and Katie Fernandez. We are grateful to Katie Fernandez for taking on the role of Secretary.

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Trustee arrangements

Trustee induction and training takes place following their appointment. All Trustees are regularly notified of training opportunities and new Trustees in particular are encouraged to take up these opportunities.

The Board has adopted a Code of Conduct based on Nolan principles, which all Trustees are expected to adhere to. The Board held a development session during the year, facilitated by a representative from Manchester Community Central.

During the year we established a time-limited subgroup of Trustees to review our governance arrangements:

- A register of Trustees' potential conflicts of interest was compiled; each Board meeting now begins with a declaration of potential conflicts relating to the upcoming agenda.
- The Trustee Code of Conduct was strengthened so that failure to attend three consecutive Board meetings without explanation automatically leads to resignation.
- The new Trustee induction pack was comprehensively reviewed and improved.
- Trustees' length of service was reviewed in the light of the new CIO constitution and a schedule of resignations and reappointments of the founding Trustees was drawn up, to be confirmed at each AGM.
- Lead Trustees were appointed to oversee the regular review and implementation of key organisational policies; the 'lead Trustee' role was clarified.
- A routine Trustees-only session was introduced at the end of each Board meeting.

Related parties and cooperation with other organisations

None of our Trustees receives remuneration or any other benefit from their work with the charity. Any connection between a Trustee or senior manager with any provider of services to the charity 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 financial 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

Previous Company registration number: 02044714 (until 25th January 2023)

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Trustees

The trustees serving during the year and since the year end were as follows:

Mr K Affriyie

Ms H Batchelor (appointed May 2022; appointed Deputy Chair 7 November 2023)

Ms Anna Bennett (appointed July 2022; appointed Treasurer 7 November 2023)

Mr J Diatapakola

Ms Katie Fernandez Secretary (appointed February 2023)

Professor C Glendinning Chair

Ms C Maffia Vice Chair (resigned as Vice Chair 7 November 2023)

Ms JB Mutombo

Mr CB Taylor (resigned 7 November 2023)

Mr AJ Tyrrell Treasurer (resigned as Treasurer 7 November 2023)

Joint Chief Executive Officers

Ms Rachel Foakes

Ms Kate Wilkinson

Registered office

113 Abbey Hey Lane

Gorton

Manchester

M18 8TJ

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Co-operative Bank

Balloon Street

Manchester

M60 4EP

Manchester Credit Union

Ground Floor

Queens Court

24 Queen Street

Manchester

M2 5HX

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Shawbrook Bank
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

Saffron Building Society
Saffron House,
1A Market Street,
Saffron Walden,
Essex CB10 1HX

Trustees' responsibilities in relation to the financial statements

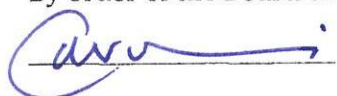
The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity Trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements 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. 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.



Professor C Glendinning

Chair

Date: 11th December 2023

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 31st March 2023, which are set out on pages 13 to 25.

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

Date: 11th December 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	65,623	-	65,623	81,889
Charitable Activities	(4)	106,193	206,382	312,575	252,399
Investment Income		1,881	-	1,881	629
Total		173,697	206,382	380,079	334,917
Expenditure on:					
Raising Funds	(5)	-	-	-	-
Charitable Activities	(5)	130,982	215,701	346,683	342,832
Total		130,982	215,701	346,683	342,832
Net income/(expenditure)		42,715	(9,319)	33,396	(7,915)
Transfers between funds	(14)	(21,346)	21,346	-	-
Net movement in funds		21,369	12,027	33,396	(7,915)
Reconciliation of funds					
Total funds brought forward	(14)	186,195	19,271	205,466	213,381
Total funds carried forward	(14)	207,564	31,298	238,862	205,466


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 16 to 25 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(10)	971	1,899
Total fixed assets		<u>971</u>	<u>1,899</u>
Current assets:			
Debtors	(11)	3,269	6,759
Cash at Bank & in Hand		251,965	198,330
Total current assets		<u>255,234</u>	<u>205,089</u>
Liabilities:			
Creditors: Amounts falling due within one year	(12)	17,343	1,522
Net current assets or liabilities		<u>237,891</u>	<u>203,567</u>
Total assets less current liabilities		<u>238,862</u>	<u>205,466</u>
Total net assets or liabilities		<u><u>238,862</u></u>	<u><u>205,466</u></u>
The funds of the charity:			
Restricted income funds	(14)	31,298	19,271
Unrestricted income funds	(14)	207,564	186,195
Total charity funds		<u><u>238,862</u></u>	<u><u>205,466</u></u>

Approved by the trustees on 11th December 2023



Ms Anna Bennett

Treasurer

The notes on pages 16 to 25 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2023

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

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Net movement in funds	33,396	(7,915)
Add back depreciation	1,869	1,795
Deduct investment income	(1,881)	(629)
Decrease/(increase) in debtors	3,490	4,330
Increase/(decrease) in creditors	15,821	(29,739)
Net cash used in operating activities	52,695	(32,158)
Cash flows from investment activities:		
Interest	1,881	629
Purchase of fixed assets	(941)	(1,032)
Net cash provided by investing activities	940	(403)
Increase/(decrease) in cash and cash equivalents during the year	53,635	(32,561)
Cash and cash equivalents brought forward	198,330	230,891
Cash and cash equivalents carried forward	251,965	198,330

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) 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 23 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.

Notes to the accounts

(i) Tangible fixed assets and depreciation

All assets costing more than £750 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 (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Donations & Gift Aid	15,623	-	15,623	31,889
Anonymous	50,000	-	50,000	50,000
	<u>65,623</u>	<u>-</u>	<u>65,623</u>	<u>81,889</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Donations & Gift Aid	31,889	-	31,889
Anonymous	50,000	-	50,000
	<u>81,889</u>	<u>-</u>	<u>81,889</u>

Notes to the accounts

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Destitution Support	24,213	-	24,213	20,059
Manchester City Council	-	-	-	3,000
Migrant Destitution Fund	-	-	-	1,170
Service Income	90	-	90	4,144
Just Psychology Income	-	-	-	4,500
Student Placement Fees	3,780	-	3,780	8,490
Unrestricted grants:				
AB Trust	20,000	-	20,000	-
The Big Life	1,500	-	1,500	-
Garfield Weston	22,500	-	22,500	-
NHS Federation	500	-	500	-
Refugee Action	360	-	360	-
The Leigh Trust	2,000	-	2,000	-
Oglesby Trust	25,000	-	25,000	-
Pat Newman Trust	1,250	-	1,250	-
Salford CVS	5,000	-	5,000	-
Restricted grants:				
Awards for All/Big Lottery Fund	-	7,371	7,371	-
Caritas Diocese of Manchester	-	1,011	1,011	-
Cinderella Fund	-	-	-	681
HMRC CVJRS Grants	-	-	-	5,228
Just Psychology	-	9,360	9,360	-
Manchester Active	-	-	-	6,348
Manchester City Council First 1000 Days	-	8,333	8,333	51,000
Manchester City Council CV WB Fund	-	-	-	5,750
Manchester Settlement	-	1,500	1,500	-
Manchester Work Club	-	9,000	9,000	12,200
Our Manchester	-	20,000	20,000	20,000
Greater Manchester Culturally Appropriate Fund	-	8,701	8,701	-
Postcode Lottery	-	23,209	23,209	-
Refugee Action	-	-	-	109,729
Spirit of Manchester	-	1,000	1,000	-
Step Change	-	111,924	111,924	-
The Barrow Cadbury Trust	-	-	-	100
The Charity Service	-	1,500	1,500	-
Together Now	-	1,973	1,973	-
Oglesby Trust	-	1,500	1,500	-
	106,193	206,382	312,575	252,399

Notes to the accounts

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2022	31 March	31 March
	£	£	£
Destitution Support	20,059	-	20,059
Manchester City Council	3,000	-	3,000
Migrant Destitution Fund	1,170	-	1,170
Service Income	4,144	-	4,144
Just Psychology Income	4,500	-	4,500
Student Placement Fees	8,490	-	8,490
Restricted grants:			-
Cinderella Fund	-	681	681
HMRC CVJRS Grants	-	5,228	5,228
Manchester Active	-	6,348	6,348
Manchester City Council First 1000 Days	-	51,000	51,000
Manchester City Council CV WB Fund	-	5,750	5,750
Manchester Work Club	-	12,200	12,200
Our Manchester	-	20,000	20,000
Refugee Action	-	109,729	109,729
The Barrow Cadbury Trust	-	100	100
	<u>41,363</u>	<u>211,036</u>	<u>252,399</u>

Notes to the accounts

5. Expenditure

	Asylum Seeker and Refugee Support £	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Expenditure on raising funds:			
Advertising and marketing	-	-	-
	-	-	-
Expenditure on charitable activities:			
Employment Costs	228,225	228,225	199,554
Recruitment	6,000	6,000	1,800
Training	1,711	1,711	981
Computer Costs	4,089	4,089	3,769
Activity Costs	39,941	39,941	37,857
Subcontracted Services	5,205	5,205	26,829
Staffing Costs	963	963	-
Staff Supervision	14	14	480
Volunteer Expenses	7,275	7,275	5,318
Freelance	100	100	-
DBS Fees	90	90	-
Bank Charges	2	2	46
Travel Expenses	231	231	184
Destitution Costs	27,611	27,611	30,316
Repairs and Renewals	-	-	120
Subscriptions	70	70	317
Minor Equipment	473	473	3,712
Telephone	3,617	3,617	3,610
Rent, Rates and Water	10,871	10,871	10,300
Insurance	1,065	1,065	1,086
Governance and Support Costs	4,655	4,655	12,335
Post, Printing & Stationery	2,606	2,606	2,423
Depreciation	1,869	1,869	1,795
	<u>346,683</u>	<u>346,683</u>	<u>342,832</u>
	<u>346,683</u>	<u>346,683</u>	<u>342,832</u>
Restricted funds		215,701	261,697
Unrestricted funds		<u>130,982</u>	<u>81,135</u>
		<u>346,683</u>	<u>342,832</u>

Notes to the accounts

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 2023	Basis of apportionment
Accountancy Fees	-	1,482	1,482	type of cost
Consultancy	1,625	-	1,625	type of cost
Payroll Bureau Fees	1,548	-	1,548	type of cost
	<u>3,173</u>	<u>1,482</u>	<u>4,655</u>	

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	990	990	type of cost
Consultancy	9,300	-	9,300	type of cost
Payroll Bureau Fees	1,670	-	1,670	type of cost
Penalties	375	-	375	type of cost
	<u>11,345</u>	<u>990</u>	<u>12,335</u>	

8. Analysis of staff costs

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Wages and Salaries	206,303	179,594
Redundancy	-	-
Social Security Costs	12,097	11,072
Pension Costs	9,825	8,888
	<u>228,225</u>	<u>199,554</u>
Charitable activities	228,225	199,554
Support costs	-	-
	<u>228,225</u>	<u>199,554</u>

The average number of employees during the year was 10, FTE 6.7 (previous year: 9, FTE 7).

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 £46,020 (previous year: £26,161). No employee has benefits in excess of £60,000 (previous year: none).

Staff costs do not include a value of the work undertaken by our 56 volunteers, of whom approximately 80% have been asylum seekers themselves.

9. Independent Examiner Fees

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Independent examination fees	1,002	990
Independent examination fees - additional prior year charge	480	-
	<u>1,002</u>	<u>990</u>

Notes to the accounts

10. Tangible Fixed Assets

	Computer Equipment	Fixtures, Fittings and Equipment	Total
Cost	£	£	£
At 1 April 2022	8,027	2,693	10,720
Additions	941	-	941
At 31 March 2023	8,968	2,693	11,661
Depreciation			
At 1 April 2022	6,128	2,693	8,821
Charge for Year	1,869	-	1,869
At 31 March 2023	7,997	2,693	10,690
NET BOOK VALUE			
At 31 March 2023	971	-	971
At 31 March 2022	1,899	-	1,899

11. Analysis of debtors

	2023	2022
	£	£
Debtors	2,145	4,975
Prepayments	1,124	1,265
Other debtors	-	519
	3,269	6,759

Debtors and prepayments related to restricted funds £2,162 (2022: £1,265) and unrestricted funds £1,107 (2022: £5,494).

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	8	8
Overspent Cash	-	375
Short-term compensated absences (holiday pay)	4,548	-
Other creditors and accruals	1,243	1,050
Deferred income	11,457	-
Taxation and social security costs	89	89
	17,343	1,522

13. Deferred income

Deferred income comprised grants relating to a future period.

Balance as at 1 April 2022	-
Amount released to income earned from charitable activities	-
Amount deferred in year	11,457
Balance at 31 March 2023	11,457

Notes to the accounts

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	156,000	173,697	(130,982)	(34,783)	163,932
Designated Fund	30,195	-	-	13,437	43,632
	186,195	173,697	(130,982)	(21,346)	207,564

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	113,390	123,881	(81,135)	(136)	156,000
Designated Fund	30,195	-	-	-	30,195
	143,585	123,881	(81,135)	(136)	186,195

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 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Manchester Active	406	-	(405)	-	1
Manchester City Council First 1000 Days	11,331	8,333	(20,216)	-	(552)
Manchester City Council CV WB Fund	448	-	(223)	-	225
Manchester Settlement	-	1,500	(1,540)	40	-
Manchester Work Club	-	9,000	(8,987)	-	13
Our Manchester	17	20,000	(20,043)	26	-
Greater Manchester Mental Health	1,587	-	(1,587)	-	-
NSCCT	15	-	(15)	-	-
Greater Manchester Culturally Appropriate Fund	-	8,701	(6,903)	-	1,798
Postcode Lottery	-	23,209	(13,515)	-	9,694
Refugee Action	1,246	-	-	-	1,246
Soil Association	209	-	-	-	209
Spirit of Manchester	-	1,000	-	-	1,000
Step Change	-	111,924	(111,924)	-	-
The Barrow Cadbury Trust	37	-	-	-	37
The Charity Service	-	1,500	(1,486)	-	14
Together Now	-	1,973	(1,973)	-	-
Oglesby Trust	-	1,500	(4,720)	20,833	17,613
Awards for All/Big Lottery Fund	-	7,371	(7,371)	-	-
Caritas Diocese of Manchester	-	1,011	(1,011)	-	-
Just Psychology	-	9,360	(9,650)	290	-
Big Lottery Fund (British Red Cross) (3)	435	-	(592)	157	-
Big Lottery Fund (British Red Cross) (2)	3,540	-	(3,540)	-	-
	19,271	206,382	(215,701)	21,346	31,298

Notes to the accounts

14. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Anonymous	25,000	-	(25,000)	-	-
Cinderella Fund	-	681	(681)	-	-
HMRC CVJRS Grants	-	5,228	(5,228)	-	-
Manchester Active	-	6,348	(5,942)	-	406
Manchester City Council First 1000 Days	9,353	51,000	(49,022)	-	11,331
Manchester City Council CV WB Fund	5,000	5,750	(10,302)	-	448
Manchester Work Club	-	12,200	(12,200)	-	-
Our Manchester	(105)	20,000	(19,878)	-	17
Greater Manchester Mental Health	1,587	-	-	-	1,587
NSCCT	4,183	-	(4,168)	-	15
Refugee Action	-	109,729	(108,483)	-	1,246
Soil Association	209	-	-	-	209
Rayne Trust	4,000	-	(4,000)	-	-
The Barrow Cadbury Trust	6,594	100	(6,657)	-	37
Tudor Trust	1,791	-	(1,827)	136	-
Oglesby Trust	6,569	-	(6,569)	-	-
Big Lottery Fund (British Red Cross) (3)	1,507	-	(1,072)	-	435
Big Lottery Fund (British Red Cross) (2)	4,108	-	(568)	-	3,540
	69,796	211,036	(261,697)	136	19,271

Name of restricted fund:

Manchester Active

Manchester City Council First 1000 Days

Manchester City Council CV WB Fund

Manchester Settlement

Manchester Work Club

Our Manchester

Greater Manchester Mental Health

NSCCT

Greater Manchester Culturally Appropriate Fund

Postcode Lottery

Refugee Action

Soil Association

Spirit of Manchester

Step Change

The Barrow Cadbury Trust

The Charity Service

Together Now

Oglesby Trust

Awards for All/Big Lottery Fund

Caritas Diocese of Manchester

Just Psychology

Big Lottery Fund (British Red Cross) (3)

Big Lottery Fund (British Red Cross) (2)

Description, nature and purpose of the fund

for women's sports, mindfulness and ESOI

for Early Years support project

for Covid recovery wellbeing project. The balance on this fund represents future depreciation

for staff wellbeing

for employability support

for contribution to core costs

for support and group work for new mothers

for health and mental wellbeing support and casework

to support the delivery of two 10 week mental health groups

to support the work of the charity

for advice service salaries

for food poverty support

for Computer Club

for a 40% contribution to current operations

for Covid Wellbeing programme

for volunteer expenses

for Family reunion

for core funding

to support the work of the Activities and Volunteer Co-ordinator

for support at Britannia Hotel

to do casework for family reunion cases

for salaries and Covid response project costs

for salaries, travel, training, general running costs and overheads

Notes to the accounts

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	748	-	223	971
Cash at bank and in hand	173,258	43,632	35,075	251,965
Other net current assets/(liabilities)	(10,074)	-	(4,000)	(14,074)
Total	163,932	43,632	31,298	238,862

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	240	-	1,659	1,899
Cash at bank and in hand	151,728	30,195	16,407	198,330
Other net current assets/(liabilities)	4,032	-	1,206	5,237
Total	156,000	30,195	19,271	205,466

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.