

# **THE EAST MANCHESTER COMMUNITY ASSOCIATION**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018**

Registered Charity No. 1131060  
Company Registration No. 2044714

# THE EAST MANCHESTER COMMUNITY ASSOCIATION

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## THE EAST MANCHESTER COMMUNITY ASSOCIATION

### Report of the trustees for the year ended 31<sup>st</sup> March 2018

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2018 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### Objectives and activities

The purposes of the charity are the relief of poverty in the Greater Manchester area, advancement of citizenship, relief of those in need from financial hardship or other disadvantage.

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

The main activities are:

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

- Women's confidence courses
- Mother and babies group
- Music and dance sessions
- Embroidery sessions
- Well-being and life skills course
- Community allotment
- Creative writing course

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

The main achievements during the year were:

- Sustaining an expanded staff team who were able to meet the demand on our advice and information provision
- Expansion of our volunteer team with more opportunities and more support for refugees and asylum seekers to contribute and gain skills and confidence.
- Delivery of a wide-ranging programme of courses and activities to meet increasing demand and expand the range of opportunities available.
- Completion of Year 3 of the Greater Manchester Refugee Support Partnership
- Gaining funding for a Work Club to be delivered in 2018 with partners, Refugees and Mentors.

During this period Rainbow Haven delivered 129 drop-in sessions, with 6848 recorded adult visits in total. A total of 1,297 unique individuals received advice and information at the drop-ins from our advice and casework team, made up of Rainbow Haven caseworkers, advisers from partner agencies, volunteers and social work students on placement. This provision lasts for as long as needed, from one off advice to on-going casework over several months and ensures our service users know their rights and responsibilities, access their entitlements, and gain understanding about UK systems and services. We have sustained our strong focus on supporting people during periods of destitution and on finding ways to help them move out of or avoid destitution. During this period we provided 1380 food parcels to individuals and families, along with regular access to advice and support and the chance to enjoy hot meals and participate in the courses and activities on offer at our drop-in sessions, a lifeline for people who are often unable to access mainstream services. Demand for our provision has increased significantly, and we managed to meet this demand by offering additional advice and information appointments and providing extra courses and activities. We were supported in these areas of our work by many partner agencies who offered advice provision at our drop-in sessions and delivered courses and activities.

### **Financial review**

2017/18 is the third year of a five year lottery funded project in which our main partner is the British Red Cross Society. The income we receive from this source covers approximately one third of our expenditure. At the start of the year the extent to which we would be able to fund the remaining two thirds gave cause for concern because the grant from Tudor Trust had ended and the generous funding from our anonymous donor would end in the summer of 2017. Consequently it was with great pleasure that I was able to report that Tudor Trust has kindly agreed to continue to fund the managers post for a further three years and that Anon was also prepared to continue to support us

## THE EAST MANCHESTER COMMUNITY ASSOCIATION

for a similar period. These major injections of cash meant that most of our expenditure was now covered for this financial year.

We are very grateful to all our donors for their continued support as we endeavour to respond to an ever increasing demand.

### **Investment powers and policy**

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

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

The balance held in unrestricted reserves at 31<sup>st</sup> March 2018 was £98,502 of which £98,124 are free reserves, after allowing for funds tied up in tangible fixed assets.

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

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

### **Risk management**

The major risks to which the charity is exposed, i.e. loss of funding streams, are reviewed on a bi-monthly basis as part of the Treasurers report.

### **Plans for Future Periods**

Lloyds Bank gave us funding for the volunteer Coordinator post initially for two years. This will end in summer 2018 and we are hoping to satisfy their requirements in order for them to continue to support that post. The funding from Henry Smith ends at the same time and here too we are intending to apply for a continuation of their grant.

Research also goes on for other funding opportunities and applications are made where possibilities are evident.

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

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

### **Appointment of trustees**

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

### **Trustee induction and training**

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

## THE EAST MANCHESTER COMMUNITY ASSOCIATION

### Organisation

The board of trustees administers the charity. The board normally meets bi-monthly. A Business and Development Manager is appointed by the trustees to manage the day-to-day operations of the charity.

### Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported. However, whilst not receiving any remuneration for her role as a trustee, Ms S Bowen was paid for acting as Course Facilitator for an Employability course and for supervision of the manager.

### Reference and administrative information

Charity Name: The East Manchester Community Association also known as TEMCA.

Charity Number: 1131060

Company Registration Number: 2044714

### Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

### Key management personnel: Trustees and Directors

#### Trustees:

Ms S. Bowen	Chair of Trustees	(until December 2017)
Mr C.B. Taylor	Treasurer	
Ms K. Percival		(resigned May 2018)
Ms C. Maffia		
Rev. Roy Chow	Secretary	
Rev. T. Presswood		
Mrs R Fakhoury	Chair of Trustees	
Mr U Odenigbo		
Mr S Solomon		
Mr John Tyrrell		(appointed July 2017)

#### Directors:

Rev. Roy Chow	
Mr C.B. Taylor	
Ms K. Percival	
Catherine Maffia	(appointed March 2018)

#### Manager

Ms Rachel Foakes	(until September 2018)
Kate Percival	(from September 2018)

**THE EAST MANCHESTER COMMUNITY ASSOCIATION****Registered Office**

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

**Independent Examiners**

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

**Bankers**

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

Manchester Credit Union  
48-50 Brazenose Street  
Manchester  
M2 5EA

## THE EAST MANCHESTER COMMUNITY ASSOCIATION

### Trustees responsibilities in relation to the financial statements

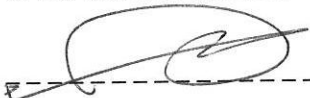
The charity trustees (who are also the directors of The East Manchester Community Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally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

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

A handwritten signature in black ink, appearing to be 'R Fakhoury', is written over a horizontal dashed line.

Ms R Fakhoury  
Chair

Date: 4<sup>th</sup> December 2018

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

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2018, which are set out on pages 8 to 17.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA

*A.M. King*

Community Accountancy Service Ltd

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

Date: 4<sup>th</sup> December 2018

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 MARCH 2018**

				Total Funds Year Ended 31 March 2018	Total Funds Year Ended 31 March 2017
	Further Details	Unrestricted Funds £	Restricted Funds £	£	£
<b>Income from:</b>					
Donations and legacies	(3)	55,598	663	56,261	134,260
Charitable Activities	(4)	12,817	125,678	138,495	136,300
Investment Income		205	-	205	30
<b>Total</b>		<b>68,620</b>	<b>126,341</b>	<b>194,961</b>	<b>270,590</b>
<b>Expenditure on:</b>					
Raising Funds	(5)	-	4	4	-
Charitable Activities	(5)	85,347	143,441	228,788	204,220
<b>Total</b>		<b>85,347</b>	<b>143,445</b>	<b>228,792</b>	<b>204,220</b>
<b>Net income/(expenditure)</b>		<b>(16,727)</b>	<b>(17,104)</b>	<b>(33,831)</b>	<b>66,370</b>
Transfers between funds	(14)	-	-	-	-
<b>Net movement in funds</b>		<b>(16,727)</b>	<b>(17,104)</b>	<b>(33,831)</b>	<b>66,370</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(14)	150,229	56,237	206,466	140,096
<b>Total funds carried forward</b>	<b>(14)</b>	<b>133,502</b>	<b>39,133</b>	<b>172,635</b>	<b>206,466</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2018**

	Notes	2018 £	2017 £
<b>Fixed assets:</b>			
Tangible assets	(10)	378	223
Total fixed assets		<u>378</u>	<u>223</u>
<b>Current assets:</b>			
Debtors	(11)	4,996	6,964
Cash at Bank & in Hand		169,511	206,221
Total current assets		<u>174,507</u>	<u>213,185</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(12)	2,250	6,942
Net current assets or liabilities		<u>172,257</u>	<u>206,243</u>
Total assets less current liabilities		172,635	206,466
<b>Total net assets or liabilities</b>		<u>172,635</u>	<u>206,466</u>
<b>The funds of the charity:</b>			
Restricted income funds	(14)	39,133	56,237
Unrestricted income funds	(14)	133,502	150,229
<b>Total charity funds</b>		<u>172,635</u>	<u>206,466</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 4th December 2018



Mr C.B. Taylor Treasurer

The notes on pages 11 to 17 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2018

	Year Ended 31 March 2018 £	Year Ended 31 March 2017 £
Net cash used in operating activities	(36,351)	67,137
Cash flows from investment activities:		
Interest	205	30
Purchase of fixed assets	(564)	-
Net cash provided by investing activities	<u>(359)</u>	<u>30</u>
Increase/(decrease) in cash and cash equivalents during the year	(36,710)	67,167
Cash and cash equivalents brought forward	206,221	139,054
Cash and cash equivalents carried forward	<u>169,511</u>	<u>206,221</u>

## Notes to the accounts

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 14 restricted funds.

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

Further details of each fund are disclosed in note 14.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

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

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

**(e) Irrecoverable VAT**

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

**(f) Allocation of support and governance costs**

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of cost. The allocation of support and governance costs is analysed in note 6.

**(g) Costs of raising funds**

The costs of raising funds consists of advertising and marketing.

**(h) Charitable Activities**

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

**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures, Fittings and Equipment	20% on cost

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**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 (2017: £nil). Expenses paid to the trustees in the year totalled £60 (2017: £333). These expenses were made up of 1 trustees reimbursed for their expenses.

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2018 £	Restricted Year Ended 31 March 2018 £	Total Funds Year Ended 31 March 2018 £	Total Funds Year Ended 31 March 2017 £
Donations	5,598	-	5,598	4,941
Restricted Donation from PJ's	-	-	-	4,119
Choir	-	663	663	-
Vegetarian Society	-	-	-	200
Anonymous	50,000	-	50,000	125,000
	<u>55,598</u>	<u>663</u>	<u>56,261</u>	<u>134,260</u>

**4. Income from charitable activities**

	Unrestricted Year Ended 31 March 2018 £	Restricted Year Ended 31 March 2018 £	Total Funds Year Ended 31 March 2018 £	Total Funds Year Ended 31 March 2017 £
Training Fees/Sales of services	-	-	-	75
Destitution Support	11,627	-	11,627	11,890
Student Placement Fees	1,190	-	1,190	2,520
Restricted grants:				
Big Lottery Fund	-	50,547	50,547	66,241
Greater Sports Sportivate	-	1,481	1,481	-
Greater Sports Men's Sports	-	3,096	3,096	-
E Asset	-	300	300	3,300
Women's Sports	-	-	-	525
CAF	-	-	-	50
Manchester City Council Food Poverty	-	-	-	1,500
Restricted charitable foundations:				
Lloyds TSB	-	24,174	24,174	23,699
Tudor Trust	-	19,000	19,000	-
Henry Smith	-	27,000	27,000	26,500
National Zakat Foundation	-	80	80	-
	<u>12,817</u>	<u>125,678</u>	<u>138,495</u>	<u>136,300</u>

## 5. Expenditure

	Asylum Seeker and Refugee Support £	Year Ended 31 March 2018 £	Year Ended 31 March 2017 £
<b>Expenditure on raising funds:</b>			
Advertising and marketing	4	4	-
	<u>4</u>	<u>4</u>	<u>-</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	148,966	148,966	129,583
Training	1,474	1,474	542
Computer Costs	42	42	445
Activity Costs	21,267	21,267	17,105
Course Leaders	3,515	3,515	2,608
Sessional Fees	620	620	600
Volunteer Expenses	6,900	6,900	5,326
Project Costs	15,516	15,516	16,275
Bank Charges	23	23	-
Travel Expenses	1,284	1,284	804
Destitution Costs	6,884	6,884	4,820
Repairs and Renewals	167	167	(667)
Minor Equipment	136	136	47
Telephone	3,041	3,041	5,742
Rent, Rates and Water	12,752	12,752	13,272
Insurance	778	778	1,213
Governance and Support Costs	2,398	2,398	2,619
Post, Printing & Stationery	2,616	2,616	3,304
Depreciation	409	409	582
	<u>228,788</u>	<u>228,788</u>	<u>204,220</u>
	<u>228,792</u>	<u>228,792</u>	<u>204,220</u>

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

As per note 5.

**7. Allocation of governance and support costs**

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

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	876	876	type of cost
Payroll Bureau Fees	874	-	874	type of cost
Professional Fees	366	-	366	type of cost
Trustee Expenses	-	60	60	type of cost
Management Expenses	222	-	222	type of cost
	<u>1,462</u>	<u>936</u>	<u>2,398</u>	

**8. Analysis of staff costs**

	Year Ended 31 March 2018 £	Year Ended 31 March 2017 £
Wages and Salaries	134,648	117,417
Redundancy	-	-
Social Security Costs	7,641	6,474
Pension Costs	<u>6,677</u>	<u>5,692</u>
	<u>148,966</u>	<u>129,583</u>

The average number of employees during the year was 7 (previous year: 6).

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 £23,662 (previous year: £26,192), No employee has benefits in excess of £60,000 (previous year: none).

**9. Independent Examiner Fees**

	Year Ended 31 March 2018 £	Year Ended 31 March 2017 £
Independent examination fees	<u>876</u>	<u>840</u>
	<u>876</u>	<u>840</u>

**10. Tangible Fixed Assets**

	Computer Equipment £	Fixtures, Fittings and Equipment £	Total £
<b>Cost</b>			
At 1 April 2017	1,417	2,693	4,110
Additions	564	-	564
At 31 March 2018	1,981	2,693	4,674
<b>Depreciation</b>			
At 1 April 2017	1,194	2,693	3,887
Charge for Year	409	-	409
At 31 March 2018	1,603	2,693	4,296
<b>NET BOOK VALUE</b>			
At 31 March 2018	378	-	378
At 31 March 2017	223	-	223

**11. Analysis of debtors**

	2018 £	2017 £
Debtors	2,976	4,012
Prepayments	1,353	1,655
Other debtors	667	1,297
	4,996	6,964

Debtors and prepayments related to unrestricted funds both in 2018 and 2017.

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

	2018 £	2017 £
Bank loans and overdrafts	97	75
Creditors	17	3,663
Short-term compensated absences (holiday pay)	1,171	1,201
Other creditors and accruals	876	840
Deferred income	-	-
Taxation and social security costs	89	1,163
	2,250	6,942

**13. Deferred income**

Deferred income comprised grants paid in advance.

Balance as at 1 April 2017	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 March 2018	-

## 14. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 April 2017	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2018
	£	£	£	£	£
General Fund	120,229	68,620	(85,347)	(5,000)	98,502
Designated Fund	30,000	-	-	5,000	35,000
	150,229	68,620	(85,347)	-	133,502

## 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 2017	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2018
	£	£	£	£	£
Women's Sports	385	-	(385)	-	-
Choir	-	663	(663)	-	-
National Zakat Foundation	-	80	(57)	-	23
Greater Sports Sportivate	-	1,481	(1,297)	-	184
Greater Sports Men's Sports	-	3,096	(237)	-	2,859
Lloyds TSB	10,525	24,174	(23,461)	-	11,238
Manchester City Council	322	-	(467)	-	(145)
Salford CVS	1,047	-	-	-	1,047
Tudor Trust	5,515	19,000	(14,743)	-	9,772
E Asset	525	300	(570)	-	255
Manchester City Council Food Poverty	156	-	-	-	156
Women's Resource Salford	1,580	-	-	-	1,580
Restricted Donation from PJ's	1,196	-	(462)	-	734
Vegetarian Society	200	-	-	-	200
Healthy Me Healthy Communities	198	-	-	-	198
Awards for All	1,090	-	(956)	-	134
Big Lottery Fund	24,830	50,547	(73,348)	-	2,029
Henry Smith	8,668	27,000	(26,799)	-	8,869
	56,237	126,341	(143,445)	-	39,133

## Name of restricted fund:

Women's Sports  
Choir  
National Zakat Foundation  
Greater Sports Sportivate  
Greater Sports Men's Sports  
Lloyds TSB  
Manchester City Council  
Salford CVS  
Tudor Trust  
E Asset  
Manchester City Council Food Poverty  
Women's Resource Salford  
Restricted Donation from PJ's  
Vegetarian Society  
Healthy Me Healthy Communities  
Awards for All  
Big Lottery Fund  
Henry Smith

## Description, nature and purpose of the fund

for women's sporting activities  
for participants travel expenses  
for hardship payments  
for costs of activities  
for costs of activities  
for contribution to salaries  
for food poverty project  
for Salford Little Pot Project  
for salaries  
for creche costs  
for food poverty project  
for women's training in childcare  
for creche costs  
towards Vegetarian Week in Salford  
for catering programme  
for catering and training programme  
for salaries, travel, training, general running costs and overheads  
for salaries

## 15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	378	-	-	378
Cash at bank and in hand	95,378	35,000	39,133	169,511
Other net current assets/(liabilities)	2,746	-	-	2,746
Total	98,502	35,000	39,133	172,635

**16. Financial Instruments**

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

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

	Year Ended 31 March 2018 £	Year Ended 31 March 2017 £
Net movement in funds	(33,831)	66,370
Add back depreciation	409	582
Deduct investment income	(205)	(30)
Decrease/(increase) in debtors	1,968	(4,630)
Increase/(decrease) in creditors	(4,692)	4,845
<b>Net cash used in operating activities</b>	<b>(36,351)</b>	<b>67,137</b>