

# **COMMUNITY ON SOLID GROUND**

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

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 31<sup>st</sup> July 2018

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> July 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 to act as a resource for young people living in Manchester by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- (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 charity furthers its charitable purposes for the public benefit through our community situated in South Manchester and includes Whalley Range, Fallowfield, Burnage, Chorlton, Chorlton Park, Didsbury East, Didsbury West, Levenshulme, Old Moat and Withington. The ward of Whalley Range is in the bottom 30% of total deprivation in the country, the bottom 20% for income deprivation, 15% for health.

The risk factors in the area include mental health issues and emotional well-being, teenage pregnancy, sexually transmitted infections, low school attendance and achievement, anti-social behaviour and the risk of becoming NEET. 52% of the Whalley Range population are from BME backgrounds so we provide a service that meets their needs.

CSG offers a range of activities and support services that aim to address the local needs and improve the quality of life for young people and their families.

### The main activities of CSG, projects or services as shown in the accounts are:

A Community drop in and advice surgery, HLF Women's Group, Senior Men's drop in Group, A drop in service supporting young people with CVs education, employment and training—Football Leadership Sessions, Junior Football Project, Mentoring services programme, Urban Street's project, Mash It Up (Media) Club, Girls empowerment group, Friday & Saturday Nights Youth Clubs, Football coaching academy (astro turf), Easter and Summer Playscheme programmes covering some periods of the school holiday breaks with activities and fun days for all the local community families.



## COMMUNITY ON SOLID GROUND

### A review of our achievements and performance

#### The main achievements and performance during the year were:-

CSG have continued to offer youth, mentoring and leadership sports development programmes which have aided young people in increasing their aspirations through awareness of careers and future paths to take and learning that they are capable of achieving their dreams and career aspirations they want to go into if they just put their mind to it through structured sessions with qualified staff, workshops, educational trips and tailored mentoring plans.

Other changes to young people include improving their passion and commitment towards improving their community, and the local services within the environmental areas...

CSG run many activities for the young people throughout the week e.g. Sports, (Football, Tennis, Boxing, Dodgeball etc.). Throughout the year we have entered several competitions winning some e.g. Timperley Football Cup, Manchester City Academy tournament as well as receiving a special invite only event to Manchester United's emerging talent programme.

This has given young people a taste of what is out there, increased their aspirations and confidence in what can be achieved if they work hard.

CSG took a party of 40 young people on a funded outing to Water World in Stoke on Trent, where they enjoyed all activities in a variety of rides and other activities on this great day out.

CSG took 16 young people to a 3 day residential programme in Edale, where they took part in all outdoor learning activities, such as abseiling, kayaking, water rafting, whilst developing their team leadership skills.

We organised and hosted a Youth Football Tournament with two hundred people taking part which was dedicated to Srebrenica (UK) charity in remembrance of Genocide

We at CSG along with all the youth members invited the local community neighbours to a dinner: With the food having been prepared and served to the guests by the young people themselves.

CSG has been working and supporting North Manchester community organisation to run youth activities for young girls and boys on a weekly basis.

Our young people took part in the Greater Manchester Assembly where they heard testaments and pledges made by our GM Mayor Andy Burnham

CSG continues its Saturday night project attracting a large number of young people on a weekly basis to take part in a range of different fun and creative activities and providing mentoring services, improving their communication skills and wellbeing.

The Easter and Summer Playscheme events were as always a huge success with the community participation being over 50-90 people attending the sessions throughout the holiday breaks.

The Women's Group also organised and arranged Traditional Asian Wedding Event with many special guests including all local Councillors to mix with the local communities.

CSG Girls Group is running on a weekly basis, they work with arts and crafts, baking and general fun activities. Designed to Increase confidence, motivation and self-esteem through achieving arts-base activities and one-to-ones

CSG has been constantly involved in delivering sports projects in local schools, who have requested more sports activities for their students.



## COMMUNITY ON SOLID GROUND

CSG are delivering popular a football coaching academy to young children (6-12 yrs.) on each Sunday CSG with the Manchester United Foundation are continuing with the well-attended Street Reds project aimed at young people aged 14 - 19 years. This project is so popular with over 90 young people in attendance, each week

CSG Big Reach on-going programme is activities around increasing leadership skills knowledge and understanding; encouraging increased involvement in positive activities, leading to positive lifestyle choices: By inspiring good manners and enhancing their personal conduct skills through a volunteer experience in a position of responsibility, allowing young people to become role models for their peers.

Increase their knowledge of risks of gang membership by participating in group discussions and workshops some being facilitated by external practitioners.

Football FA Leaders Award –We hosted a junior football leader's award course for young people. This course provided an introduction to leadership skills, communication skills and working as a team.

And finally the young sports people were amazed to meet with former World Karate Champion Geoff Thompson who gave them an inspiring and motivating talk with a few tips on how to succeed. CSG is continues to be a Hate crime reporting centre

### 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.

### Reserves policy and going concern

The balance held in unrestricted reserves at 31<sup>st</sup> July 2018 was £45,962 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.

## COMMUNITY ON SOLID GROUND

### 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.

### Trustee induction and training

New trustees are usually familiar with the work of the charity as a result of either their work 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		
Mrs S Jamal		
Ms Z Meraj		(resigned January 2019)
Mr U Ali	Secretary	

**COMMUNITY ON SOLID GROUND****Operations Manager**

Majid Dar

**Registered Office**

116b Egerton Road North

Manchester

M16 0BZ

**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

-----*Yasmine Dar*-----

Mrs Y Dar

Chair

Date: 16<sup>th</sup> April 2019



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

I report on the accounts of the company for the year ended 31<sup>st</sup> July 2018, which are set out on pages 8 to 18.

### **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 43(2) of the Charities Act 1993 (the 1993 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 43 of the 1993 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 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 the Companies Act 2006; and
  - which are consistent 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: 14<sup>th</sup> April 2019

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

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 July 2018 £	Total Funds Year Ended 31 July 2017 £
<b>Income from:</b>					
Donations and legacies	(3)	5,313	-	5,313	1,481
Charitable Activities	(4)	-	156,587	156,587	187,888
Other Trading Activities	(5)	-	-	-	12,607
Investment Income		-	-	-	32
Other		-	-	-	2,237
<b>Total</b>		<b>5,313</b>	<b>156,587</b>	<b>161,900</b>	<b>204,245</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	-	8,500	8,500	7,105
Charitable Activities	(6)	-	156,742	156,742	165,691
Other	(6)	-	18	18	49
<b>Total</b>		<b>-</b>	<b>165,260</b>	<b>165,260</b>	<b>172,845</b>
<b>Net income/(expenditure)</b>		<b>5,313</b>	<b>(8,673)</b>	<b>(3,360)</b>	<b>31,400</b>
Transfers between funds	(17)	(420)	420	-	-
<b>Net movement in funds</b>		<b>4,893</b>	<b>(8,253)</b>	<b>(3,360)</b>	<b>31,400</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	41,069	93,349	134,418	103,018
<b>Total funds carried forward</b>	<b>(17)</b>	<b>45,962</b>	<b>85,096</b>	<b>131,058</b>	<b>134,418</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 18 form part of these accounts.

**BALANCE SHEET AS AT 31 JULY 2018**

	Notes	2018 £	2017 £
<b>Fixed assets:</b>			
Tangible assets	(11)	959	882
Total fixed assets		959	882
<b>Current assets:</b>			
Stocks	(12)	-	-
Debtors	(13)	24,152	11,957
Cash at Bank & in Hand		115,952	146,272
Total current assets		140,104	158,229
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(15)	10,005	24,693
Net current assets or liabilities		130,099	133,536
Total assets less current liabilities		131,058	134,418
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
<b>Total net assets or liabilities</b>		<b>131,058</b>	<b>134,418</b>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	85,096	93,349
Unrestricted income funds	(17)	45,962	41,069
<b>Total charity funds</b>		<b>131,058</b>	<b>134,418</b>

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 16th April 2019

*Yasmine Dar*

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 2018

	Year Ended 31 July 2018 £	Year Ended 31 July 2017 £
<b>Net cash used in operating activities</b>	(29,770)	52,854
<b>Cash flows from investment activities:</b>		
Interest	-	32
Purchase of fixed assets	(550)	(639)
<b>Net cash provided by investing activities</b>	<u>(550)</u>	<u>(607)</u>
 Increase/(decrease) in cash and cash equivalents during the year	 (30,320)	 52,247
 Cash and cash equivalents brought forward	 146,272	 94,025
<b>Cash and cash equivalents carried forward</b>	<b><u>115,952</u></b>	<b><u>146,272</u></b>

## 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) 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 24 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.

**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 £nil (2017: £nil).

Majid Dar, the brother of director Y Dar, receives payment as the Operations Manager.

Bilal Nazir, a relative of N Shafiq, receives payment as a sessional sports coach had mentor.

Amina Shareen Dar, a relative of Y Dar, receives payment as a sessional worker.

**3. Donations and Legacies**

	Unrestricted Year Ended 31 July 2018 £	Restricted Year Ended 31 July 2018 £	Total Funds Year Ended 31 July 2018 £	Total Funds Year Ended 31 July 2017 £
Donations	5,313	-	5,313	1,481
Student Placement Fees	-	-	-	-
	<u>5,313</u>	<u>-</u>	<u>5,313</u>	<u>1,481</u>



## 4. Income from charitable activities

	Unrestricted Year Ended 31 July 2018 £	Restricted Year Ended 31 July 2018 £	Total Funds Year Ended 31 July 2018 £	Total Funds Year Ended 31 July 2017 £
Restricted grants:				
MCC Street Games North	-	-	-	440
MCC Playscheme Easter	-	1,158	1,158	-
MCC Summer Playscheme	-	3,769	3,769	-
MCC Playscheme	-	-	-	4,323
Greenwich Leisure	-	-	-	2,682
MCC Lightwater Valley	-	-	-	2,400
MCC NIF Sported	-	-	-	2,200
MCC Street Games UKDSC	-	-	-	2,000
MCC Youth Fund R3 CSG	-	-	-	5,048
Street Games UK	-	-	-	2,500
GMCC	-	9,991	9,991	9,991
DMSF Hub	-	-	-	3,110
MCC Youth Fund R3	-	24,242	24,242	1,469
MCC The Girl Can	-	1,760	1,760	-
MCC Family Resource and Intervention	-	-	-	800
Arawak Walton Housing Junior Football	-	-	-	952
MCC Youth Fund R3 Cheetham Alliance	-	-	-	17,624
BBC Children in Need	-	33,753	33,753	29,630
MU Foundation Youth Fund R3	-	4,510	4,510	3,172
MU Foundation Young Manchester	-	700	700	-
Neighbourhoods Service Men's Club	-	1,760	1,760	-
Neighbourhoods Service NIF Away Day	-	850	850	-
Whalley Range Youth Association	-	-	-	4,579
Big Lottery Fund - RC	-	42,008	42,008	38,621
MCCR Asian Parent Carers	-	-	-	(353)
Tudor Trust	-	14,000	14,000	14,000
Manley Park Primary School	-	490	490	250
Greater Manchester Police	-	-	-	1,000
MCC Urban Sports 1	-	1,480	1,480	2,000
MCC Urban Sports 2	-	1,480	1,480	2,000
MCC Urban Sports 3	-	1,480	1,480	2,000
MCC NIF Advice Drop In	-	2,025	2,025	-
North Manchester Sports Activity	-	2,318	2,318	-
Young Manchester	-	8,813	8,813	-
Heritage Lottery Fund	-	-	-	11,070
Heritage Lottery Fund - Big Fat Asian Wedding	-	-	-	24,380
	-	156,587	156,587	187,888

## 5. Income from other trading activities

	Unrestricted Year Ended 31 July 2018 £	Restricted Year Ended 31 July 2018 £	Total Funds Year Ended 31 July 2018 £	Total Funds Year Ended 31 July 2017 £
Rental income	-	-	-	12,607
	-	-	-	12,607

## 6. Expenditure

	Youth and Community Activities £	Year Ended 31 July 2018 £	Year Ended 31 July 2017 £
<b>Expenditure on raising funds:</b>			
Event costs	7,948	7,948	5,511
Advertising and marketing	456	456	1,494
Sponsorship	96	96	100
	8,500	8,500	7,105
<b>Expenditure on charitable activities:</b>			
Employment Costs	67,464	67,464	56,472
Training	240	240	156
Repairs	540	540	383
Sessional Workers	55,840	55,840	59,576
Consultancy	-	-	2,646
DBS Checks	121	121	435
Donations	-	-	384
Resources	4,649	4,649	2,322
Volunteer Expenses	313	313	148
Partner Fees	10,959	10,959	12,837
Bad Debts	(5,343)	(5,343)	1,408
Refreshments	6,031	6,031	4,825
Travel Costs	1,944	1,944	130
Subscriptions	-	-	121
Minor Equipment	1,222	1,222	2,839
Facilitator Fees	-	-	947
Telephone	1,290	1,290	723
Cleaning	97	97	450
Rent	5,702	5,702	11,588
Insurance	761	761	722
Governance and Support Costs	2,669	2,669	2,701
Post, Printing & Stationery	1,770	1,770	2,771
Depreciation	473	473	1,107
	156,742	156,742	165,691
<b>Other expenditure:</b>			
Miscellaneous	18	18	49
	18	18	49
	165,260	165,260	172,845

**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	-	1,020	1,020	type of expense
Payroll Bureau Fees	899	-	899	type of expense
Legal Fees	-	-	-	type of expense
Companies House Penalty	750	-	750	type of expense
	<u>1,649</u>	<u>1,020</u>	<u>2,669</u>	

**9. Analysis of staff costs**

	Year Ended 31 July 2018	Year Ended 31 July 2017
	£	£
Wages and Salaries	65,334	56,462
Redundancy	-	-
Social Security Costs	2,013	-
Pension Costs	117	10
	<u>67,464</u>	<u>56,472</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 self-employed Operations Manager. The total costs of the key management personnel were £38,469, (previous year: £36,915).

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

**10. Independent Examiner Fees**

	Year Ended 31 July 2018	Year Ended 31 July 2017
	£	£
Independent examination fees	1,020	1,200
	<u>1,020</u>	<u>1,200</u>



**11. Tangible Fixed Assets**

	Equipment	Computers	Total
Cost	£	£	£
At 1 August 2017	3,793	5,666	9,459
Additions	-	550	550
At 31 July 2018	3,793	6,216	10,009
<b>Depreciation</b>			
At 1 August 2017	3,663	4,914	8,577
Charge for Year	130	343	473
At 31 July 2018	3,793	5,257	9,050
<b>NET BOOK VALUE</b>			
At 31 July 2018	-	959	959
At 31 July 2017	130	752	882

**12. Stocks**

The charity does not hold stocks of any items.

**13. Analysis of debtors**

	2018	2017
	£	£
Debtors	19,234	11,309
Prepayments	4,918	648
	24,152	11,957

Debtors and prepayments relates to restricted funds £4,757 (2017: £8,994) and unrestricted funds £19,395 (2017: £2,963).

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

	2018	2017
	£	£
Creditors	5,470	31
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,212	2,453
Deferred income	3,323	22,209
	10,005	24,693

**15. Deferred income**

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

Balance as at 1 August 2017	22,209
Amount released to income earned from charitable activities	(22,209)
Amount deferred in year	3,323
Balance at 31 July 2018	3,323

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

	2018	2017
	£	£
Provisions for liabilities	-	-
	-	-

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 August 2017	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2018
	£	£	£	£	£
General Fund	41,069	5,313	-	(420)	45,962
	41,069	5,313	-	(420)	45,962

## 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 2017	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2018
	£	£	£	£	£
MCC Playscheme Easter	-	1,158	(1,158)	-	-
MCC Summer Playscheme	-	3,769	(1,607)	-	2,162
MCC NIF Sported	636	-	-	420	1,056
MCC Youth Fund R3	15,143	24,242	(28,010)	-	11,375
GMCC	9,991	9,991	(11,846)	-	8,136
MCC The Girl Can	-	1,760	(1,667)	-	93
BBC Children in Need	6,459	33,753	(32,777)	-	7,435
MU Foundation Youth Fund R3	1,836	4,510	(3,598)	-	2,748
MU Foundation Young Manchester	-	700	(329)	-	371
Neighbourhoods Service Men's Club	-	1,760	(655)	-	1,105
Neighbourhoods Service NIF Away Day	-	850	-	-	850
Big Lottery Fund - RC	7,369	42,008	(35,316)	-	14,061
Tudor Trust	14,902	14,000	(19,818)	-	9,084
Manley Park Primary School	-	490	-	-	490
MCC Cash Grant Men's Club	404	-	-	-	404
Greater Manchester Police	4,399	-	-	-	4,399
MCC NIF The Sporting Talent	210	-	-	-	210
MCC Urban Sports 1	3,268	1,480	(823)	-	3,925
MCC Urban Sports 2	1,053	1,480	(360)	-	2,173
MCC Urban Sports 3	1,488	1,480	(2,968)	-	-
MCC NIF Advice Drop In	1,844	2,025	(2,184)	-	1,685
North Manchester Sports Activity	-	2,318	(2,318)	-	-
Young Manchester	-	8,813	(2,374)	-	6,439
Heritage Lottery Fund - Big Fat Asian Wedding	24,347	-	(17,452)	-	6,895
	93,349	156,587	(165,260)	420	85,096

Name of restricted fund:	Description, nature and purpose of the fund
MCC Playscheme Easter	open access Playscheme
MCC Summer Playscheme	open access Playscheme
MCC NIF Sported	health and fitness session
MCC Youth Fund R3	contribution to sports mentors and coaches
GMCC	youth engagement costs
MCC The Girl Can	for yoga for women's group keep fit
BBC Children in Need	for sports leadership and youth engagement
MU Foundation Youth Fund R3	contribution to sports mentors and coaches
MU Foundation Young Manchester	contribution to sports mentors and coaches
Neighbourhoods Service Men's Club	weekly social for the senior men of the community
Neighbourhoods Service NIF Away Day	one off funds for ladies outing for the day
Big Lottery Fund - RC	for inspiring and motivation
Tudor Trust	contribution towards CGS core costs
Manley Park Primary School	for after-school athletics
MCC Cash Grant Men's Club	open access men's club for older community
Greater Manchester Police	for group outings/mentoring services
MCC NIF The Sporting Talent	for sporting activities Leadership Development
MCC Urban Sports 1	for South sports development hub
MCC Urban Sports 2	for Central sports development hub
MCC Urban Sports 3	for North sports development hub
MCC NIF Advice Drop In	for community advice centre
North Manchester Sports Activity	contribution to sports mentors and coaches
Young Manchester	contribution to youth works and activities
Heritage Lottery Fund - Big Fat Asian Wedding	for Big Fat Asian Wedding project

#### 18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	-	-	959	959
Cash at bank and in hand	30,061	-	85,891	115,952
Other net current assets/(liabilities)	15,901	-	(1,754)	14,147
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>45,962</b>	<b>-</b>	<b>85,096</b>	<b>131,058</b>

#### 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 2018	Year Ended 31 July 2017
	£	£
Net movement in funds	(3,360)	31,400
Add back depreciation	473	1,107
Deduct investment income	-	(32)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(12,195)	9,352
Increase/(decrease) in creditors	(14,688)	11,027
<b>Net cash used in operating activities</b>	<b>(29,770)</b>	<b>52,854</b>