

**NORTHMOOR COMMUNITY ASSOCIATION**

**COMPANY REGISTRATION NUMBER: 4227867 (England)**  
**CHARITY REGISTRATION NUMBER: 1091595**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31ST MARCH 2025**



Hilton Jones Ltd. t/a Community Accountancy Service  
Hollinwood Business Centre  
Albert Street  
Oldham  
OL8 3QL

# **NORTHMOOR COMMUNITY ASSOCIATION**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

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**NORTHMOOR COMMUNITY ASSOCIATION****Report of the Trustees for the year ended 31<sup>st</sup> March 2025**

The Trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2025 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 2019).

**Reference and administrative information**

Charity Name: Northmoor Community Association

Charity Number: 1091595

Company Number: 4227867

**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**

David Callicot	(Chair)
Marsha Brooks	(resigned 18 <sup>th</sup> December 2024)
David Hanson	(Secretary)
Dayan Atenyam	(resigned 20 <sup>th</sup> February 2025)
Gloria Martin	
Gemma Shepherd (Howell)	(resigned 5 <sup>th</sup> September 2024)
Helen Rowe	
Moshin Ali	(appointed 2 <sup>nd</sup> September 2024)
Fiona Hoult Gallagher	(appointed 7 <sup>th</sup> August 2025)

**Senior managers**

David Kay (Centre Manager)

**Registered Office**

Northmoor Community Centre  
95-97 Northmoor Road  
Longsight  
Manchester  
M12 5RT

## **NORTHMOOR COMMUNITY ASSOCIATION**

### **Bankers**

Cooperative Bank, PO Box 250  
Skelmersdale  
WN8 6WT

Lloyds Bank plc  
42-46 Market Street  
Manchester

### **Independent Examiners**

Hilton-Jones Ltd t/a Community Accountancy Service Limited  
Hollinwood Business Centre  
Albert Street  
Oldham  
OL8 3QL

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

Northmoor Community Association is a company limited by guarantee that is governed by its Memorandum and Articles of Association dated 4<sup>th</sup> June 2001, amended 13<sup>th</sup> May 2021. It is registered as a charity with the Charity Commission dated 11<sup>th</sup> April 2002.

### **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 can stand for a period of 3 years, when they must stand down and may offer themselves for re-election.

### **Trustee induction and training**

Anyone interested in becoming a trustee meets with the Centre Manager for an induction to the organisation.

They are then invited to attend a board meeting as observer.

If they wish to become a trustee and agreed by the board they will be appointed by the Secretary.

### **Organisation**

The Board of Trustees administers the charity. The Manager is responsible for ensuring that the Charity delivers the services specified and reporting these to the Board.

### **Objectives and activities**

The Objects of the charity are:

The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship

## **NORTHMOOR COMMUNITY ASSOCIATION**

or other disadvantage, particularly but not exclusively those living in the Northmoor area of Manchester and surrounding areas (the Area of Benefit).

The provision of establishing, maintaining and managing community buildings and facilities in the interests of social welfare for recreation or leisure time occupation with the object of improving the quality of life.

### **Main Activities and How We Benefit The Public**

Northmoor Community Association provides space at The Centre for a wide variety of community activities delivered by partners.

Northmoor Community Association directly delivers:

#### **Northmoor Hub:**

Northmoor Hub is an appointment-based service that provides 1:1 support around benefits, housing, jobs and more. The service is delivered by staff and volunteers in Northmoor Hub which is open five days a week to anyone aged 16+. Within the service our partner, Great Places Housing, also delivered fortnightly CV support appointments.

Northmoor Hub is also a Warm Hub where the local community can drop in for a hot drink.

#### **Northmoor Community Diner:**

Northmoor Community Diner provides a freshly cooked dinner for up to fifty local residents once a week, with halal and vegetarian/ vegan options, for a suggested donation of £1. The Diner is run by staff and volunteers and is open to everyone. As well as a meal and hot and cold drinks, customers are given information about our services and we have regular information stalls from a variety of local projects and services.

#### **Northmoor Homework Plus:**

The homework club provides a safe, well-equipped work environment for children aged 8-16. It is run by staff and volunteers who provide support three hours of support three days a week during school term time; on Mondays and Thursdays the focus is on Maths and on Tuesdays English and all subjects. Northmoor Homework Plus deliver and facilitate a variety of activities that engage the children in different subjects such as culture, art, community and the environment.

#### **Knitting and Craft**

There is a fortnightly Knitting and Craft group facilitated by a volunteer

#### **Partnership Services:**

A range of partners deliver a variety of sessions at Northmoor Community Centre such as Talk English/ ESOL (MAES), Talking Therapies (Big Life), Stay and Play (Longsight Children's Centre), Me Time (WETA), Youth Club (Levenshulme Youth Project), Cooking and Sewing (We Matter).

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.

### **Achievements**

NCA manages the Northmoor Community Centre and Northmoor Hub and in this past year

## **NORTHMOOR COMMUNITY ASSOCIATION**

NCA has supported thousands of local residents.

The Centre is a space for the delivery of activities by NCA and partners.

NCA has developed networks and partnerships working with a diverse range of groups and organisations.

The Northmoor Hub continues to provide support to local residents with benefits advice, form filling, social housing applications, free online courses (to increase employability) and acts as a cool/ warm hub.

The Association is the heart of the community with a board of trustees that seeks to reflect the diverse local community.

NCA offers volunteering opportunities to residents, with a number of people going on to secure paid employment.

### **Financial Review**

The Charity recorded a deficit of £18,519 on its financial activities during the year with overall income of £177,041 (2024 £193,027) and expenditure of £195,560 (2024 £199,862). Restricted reserves at 31<sup>st</sup> March 2025 were £43,489.

### **Investment powers and policy**

The Trustees review options for short-term investments to maximise returns. The Trustees are conscious of the risks in investing in the current climate, and will be investigating low-risk options. There are also plans to move funds into different accounts in order that all the funds held will be protected under the FSCS.

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

The balance held in unrestricted reserves at 31<sup>st</sup> March 2025 was £226,221 (2024 £216,389) of which £219,952 is free reserves, after allowing for designated funds and those tied up in tangible fixed assets.

The NCA reserves policy aims to ensure a minimum of 6 months' running costs has been set aside. In addition to the restricted funding that we hold for existing activities. Trustees consider that holding this level of reserves ensures that should there be difficulties in securing funding, the NCA is in a good position to continue delivering services. In light of the cost of living crisis which will also affect our running costs, this level of reserves is considered prudent by the Trustees.

In addition, the Association holds a fixed amount of £21,500 against potential future costs to wind up the charity should the need arise.

### **Risk Management**

The Trustees have conducted an appraisal of the risks to the organisation and have established a risk register which is updated at least annually. This is delegated to the Business subcommittee who report to the larger board.

## **NORTHMOOR COMMUNITY ASSOCIATION**

Risks are prioritised using an assessment matrix and the Trustees aim to reduce the occurrence of amber or red risks, whilst appreciating that some things are impossible to alleviate, such as the pandemic.

The Association requires all Trustees and all relevant staff to complete a DBS check and to complete Safeguarding training at the appropriate level for their role. All staff are also required to undertake Health & Safety, First Aid and Fire Marshall training. Anyone handling data is required to undertake GDPR and data protection training, and relevant role-specific training such as COSHH or Manual Handling.

The Association became PQASSO accredited.

The Association adheres to local and national legislation and policies for best practice in the voluntary and community sector.

### **Plans for Future Periods**

In this year NCA has looked to offer best value, matching (where possible) income and expenditure.

The aim is to make NCA sustainable with a mix of grants/ funding and room rental income so as to continue to maintain and develop its offer.

Consultations have taken place with Manchester City Council around core funding.

Community Consultation and networking will be a priority in order to assess the demands of the local neighbourhood and develop services accordingly.

This will shape the delivery of sessions/ activities going forward.

### **Risk Assessment**

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.

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

None of our Trustees receive remuneration 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.

### **Trustees responsibilities in relation to the financial statements**

The charity Trustees (who are also the directors of Northmoor 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

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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



David Callicott (Chair)

Date: October 2025



## **Independent examiner's report to the trustees of Northmoor Community Association**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2025, which are set out on pages 8 to 19.

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

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

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

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

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

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

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

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

James Hilton Jones FCCA  
Hilton-Jones Ltd. t/a Community Accountancy Service  
Hollinwood Business Park, Albert Street  
Oldham, OL8 3QL



Date: October 2025

**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating the income and expenditure account)  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOME FROM:</b>					
Donations & Legacies	3	184	-	184	2,221
Charitable Activities	4	47,619	125,453	173,072	180,748
Other Trading Activities	5	302	-	302	4
Investment Income		1,493	-	1,493	1,054
Other Income	6	1,990	-	1,990	-
<b>TOTAL</b>		<b>51,588</b>	<b>125,453</b>	<b>177,041</b>	<b>193,027</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	8	31,132	164,428	195,560	199,862
<b>TOTAL</b>		<b>31,132</b>	<b>164,428</b>	<b>195,560</b>	<b>199,862</b>
<b>NET INCOME (EXPENDITURE)</b>		<b>20,456</b>	<b>(38,975)</b>	<b>(18,519)</b>	<b>(6,835)</b>
Transfers between funds	17	(10,624)	10,624	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>9,832</b>	<b>(28,351)</b>	<b>(18,519)</b>	<b>(6,835)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	17	216,389	71,840	288,229	295,064
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>17</b>	<b>226,221</b>	<b>43,489</b>	<b>269,710</b>	<b>288,229</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The attached notes form part of these accounts.

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CO REG NO 4227867

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**BALANCE SHEET AS AT 31 MARCH 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	12	8,999	11,819
<b>CURRENT ASSETS</b>			
Debtors	13	11,374	21,028
Cash at Bank and in Hand		<u>271,927</u>	<u>262,819</u>
		283,301	283,847
<b>LIABILITIES:</b>			
Amounts falling due within one year	14	<u>(22,590)</u>	<u>(7,437)</u>
<b>NET CURRENT ASSETS</b>		260,711	276,410
<b>TOTAL NET ASSETS</b>		<u>269,710</u>	<u>288,229</u>
<b>THE FUNDS OF THE CHARITY</b>			
Restricted Income Funds	18	43,489	71,840
Unrestricted Income Funds	18	226,221	216,389
		<u>269,710</u>	<u>288,229</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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.

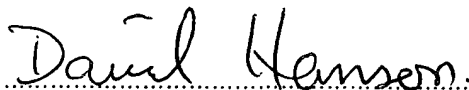
Approved on behalf of the Company's Board of Trustees:

Trustee



David Callicott  
Chair

Trustee



David Hanson  
Trustee

Date: 28.10.2025

The attached notes form part of these accounts.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2025

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

	2025 £	2024 £
Net movement in funds	(18,519)	(6,835)
Add back depreciation	2,820	7,273
Less profit on disposal of assets	-	(272)
Deduct investment income	(1,493)	(1,054)
Decrease/(increase) in debtors	9,654	18,146
Increase/(decrease) in creditors	15,153	(943)
<b>Net cash used in operating activities</b>	<b>7,615</b>	<b>16,315</b>
<b>Cash flows from investment activities:</b>		
Interest	1,493	1,054
Disposal of assets	-	1,087
<b>Net cash provided by investing activities</b>	<b>1,493</b>	<b>2,141</b>
 Increase/(decrease) in cash and cash equivalents during the year	 9,108	 18,456
 Cash and cash equivalents brought forward	 262,819	 244,363
<b>Cash and cash equivalents carried forward</b>	<b>271,927</b>	<b>262,819</b>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**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 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Companies Act 2006 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. There were 13 restricted funds at the year end.

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 are in Note 17.

**(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.

**(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 and professional fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and the usage of facilities and services for management purposes.

The allocation of support and governance costs is analysed in note 9.

**(g) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 8.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**(h) 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:

Building Improvements	25% on cost
Furniture and Equipment	25% on cost
Computer Equipment	33.33% on cost
Manchester Digital Inclusion donated four laptops - this donation has not been reflected in the accounts due to insufficient available information on value.	

**(i) Pensions**

The charity operates an auto enrolment pension scheme through NEST.

NCA makes a 3% contribution and employees a 5% contribution to this scheme. The charity has no liabilities beyond making its contributions and paying across the deductions for the employee's contributions.

**(j) Contingent liabilities**

There were no contingent liabilities at 31st March 2025 (2024 £nil).

**(k) Debtors**

Trade and other debtors are recognised at settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(l) 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 in kind (2024: £nil). No expenses were paid to trustees in respect of 2025 (2024 £nil).

**3 DONATIONS & LEGACIES**

	Unrestricted £	Restricted £	Total 2025 £
Donations	184	-	184
	184	-	184

**Previous Year**

	Unrestricted £	Restricted £	Total 2024 £
Donations	2,221	-	2,221
	2,221	-	2,221

**4 INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted £	Restricted £	Total 2025 £
Grants:			
Manchester City Council - Supp.Community	-	70,000	70,000
Manchester City Council - Cost of Living (£7,921 deferred)	-	6,790	6,790
Manchester City Council - Food Insecurities	700	-	700
Great Places Housing Group	-	27,368	27,368
The Henry Smith Charity	-	18,300	18,300
National Lottery - Awards for All (£7,487 deferred)	-	2,495	2,495
Tesco - food grant	-	500	500
Diner & Catering Income	1,985	-	1,985
Community Facility Rental Income	44,934	-	44,934
	47,619	125,453	173,072

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

## 4 cont...

Previous Year:	Unrestricted £	Restricted £	Total 2024 £
Grants:			
Manchester City Council - Supp.Community	-	70,000	70,000
Manchester City Council - Other	-	595	595
Great Places Housing Group	-	27,368	27,368
The Henry Smith Charity	-	57,500	57,500
Other small grants	1,150	250	1,400
Good Things Foundation	-	6,400	6,400
Diner & Catering Income	2,081	-	2,081
Community Facility Rental Income	24,404	-	24,404
	<u>27,635</u>	<u>162,113</u>	<u>189,748</u>

## 5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted £	Restricted £	Total 2025 £
Photocopying & Printing	302	-	302
	<u>302</u>	<u>-</u>	<u>302</u>

Previous Year:	Unrestricted £	Restricted £	Total 2024 £
Photocopying & Printing	4	-	4
	<u>4</u>	<u>-</u>	<u>4</u>

## 6 OTHER INCOME

	Unrestricted £	Restricted £	Total 2025 £
Previous Year			
NHS Winter Vaccination Event	1,000	-	1,000
Participation Income	90	-	90
DI & DS Toolkit	900	-	900
	<u>1,990</u>	<u>-</u>	<u>1,990</u>

## 7 NET INCOMING RESOURCES FOR THE YEAR

	2025 £	2024 £
The net incoming (outgoing) resources are stated after charging:		
Depreciation (owned assets)	2,820	7,273
Accountancy & Independent Examination Fees	1,250	1,250
Trustees (Directors) Remuneration (see note 2)	-	-
	<u>-</u>	<u>-</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**8 EXPENDITURE ON  
CHARITABLE ACTIVITIES**

	Unrestricted	Restricted	Total 2025
	£	£	£
Salaries and Wages	9,280	132,337	141,617
Pension Costs	251	3,615	3,866
Sessional Workers	1,791	-	1,791
Recruitment & DBS checks	-	187	187
Staff Training	252	558	810
Volunteer Expenses	(24)	855	831
Catering & Refreshments	446	63	509
Pledge - provision of vegetarian meals	2,187	-	2,187
Projects, Activities & Materials	2,892	1,007	3,899
Support Costs	10,661	25,806	36,467
Governance Costs	3,396	-	3,396
	<u>31,132</u>	<u>164,428</u>	<u>195,560</u>

## Previous Year:

	Unrestricted	Restricted	Total 2024
	£	£	£
Salaries and Wages	5,302	133,303	138,605
Pension Costs	-	4,413	4,413
Recruitment & DBS checks	50	110	160
Staff Travel & Subsistence	46	-	46
Staff Training	-	199	199
Volunteer Expenses	40	586	626
Catering & Refreshments	-	606	606
Projects, Activities & Materials	892	3,853	4,745
Support Costs	2,258	45,881	48,139
Governance Costs	1,253	1,070	2,323
	<u>9,841</u>	<u>190,021</u>	<u>199,862</u>



## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**9 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS**

		General Support	Governance	Total 2025
	<i>Basis of Apportionment</i>	£	£	£
Telephone	<i>Use of Premises</i>	1,277		1,277
IT & Computer Maintenance	<i>Use of Premises</i>	5,213		5,213
Repairs and Maintenance	<i>Use of Premises</i>	1,272		1,272
Heat, Light & Water	<i>Use of Premises</i>	9,652		9,652
Cleaning	<i>Use of Premises</i>	2,310		2,310
Printing and Stationery	<i>Use of Premises</i>	2,329		2,329
Insurance	<i>Use of Premises</i>	2,461		2,461
Rent & Council Tax	<i>Use of Premises</i>	7,981		7,981
Minor Equipment	<i>Use of Premises</i>	30		30
Depreciation	<i>Use of Equipment</i>	2,820		2,820
Subscriptions	<i>Activity Specific</i>	350		350
Sundries	<i>Use of Premises</i>	(25)		(25)
Bank Charges	<i>Activity Specific</i>	7		7
Bad Debts	<i>Activity Specific</i>	790		790
HR Costs	<i>Governance</i>		2,146	2,146
Accountancy	<i>Governance</i>		1,250	1,250
		<b>36,467</b>	<b>3,396</b>	<b>39,863</b>

## Previous Year:

		General Support	Governance	Total 2024
	<i>Basis of Apportionment</i>	£	£	£
Telephone	<i>Use of Premises</i>	1,168		1,168
IT & Computer Maintenance	<i>Use of Premises</i>	4,629		4,629
Repairs and Maintenance	<i>Use of Premises</i>	1,070		1,070
Heat, Light & Water	<i>Use of Premises</i>	17,697		17,697
Cleaning	<i>Use of Premises</i>	1,307		1,307
Printing and Stationery	<i>Use of Premises</i>	2,470		2,470
Insurance	<i>Use of Premises</i>	2,088		2,088
Rent & Council Tax	<i>Use of Premises</i>	7,938		7,938
Minor Equipment	<i>Use of Premises</i>	98		98
Depreciation	<i>Use of Equipment</i>	7,273		7,273
Profit on Disposal of Assets	<i>Use of Equipment</i>	(272)		(272)
Subscriptions	<i>Activity Specific</i>	311		311
Sundries	<i>Use of Premises</i>	34		34
Bank Charges	<i>Activity Specific</i>	3		3
Bad Debts	<i>Activity Specific</i>	2,325		2,325
HR Costs	<i>Governance</i>		1,073	1,073
Accountancy	<i>Governance</i>		1,250	1,250
		<b>48,139</b>	<b>2,323</b>	<b>50,462</b>

**10 STAFF COSTS**

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	138,412	134,988
Redundancy Costs	-	-
Social security costs	3,205	3,617
Pensions	3,866	4,413
	<b>145,483</b>	<b>143,018</b>

The charity employed 10 people during the year (2024 :10), with an average of 10.

The charity considers its key management personnel comprises the trustees and the Centre manager/s. The costs of key management personnel including pension contributions were: £31,782, (2024 £40,505). No employee has salary and benefits in excess of £60,000 per annum.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

## 11 AMOUNTS DUE UNDER OPERATING LEASE ARRANGEMENTS

	Equipment	Land & Buildings	2025 £	2024 £
Due within one year	322	7,598	7,920	8,148
Due within 2-5 years	-	23,486	23,486	30,494
After more than 5 years	-	-	-	1,240
	<u>322</u>	<u>31,084</u>	<u>31,406</u>	<u>39,882</u>

## 12 TANGIBLE FIXED ASSETS

	Building Improvements	Furniture & Equipment	Computer Equipment	Total
<b>COST</b>	£	£	£	£
At 1 April 2024	48,590	12,279	24,626	85,495
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2025	<u>48,590</u>	<u>12,279</u>	<u>24,626</u>	<u>85,495</u>
<b>DEPRECIATION</b>				
At 1 April 2024	38,084	11,792	23,800	73,676
Charge for Year	1,751	243	826	2,820
Disposals	-	-	-	-
At 31 March 2025	<u>39,835</u>	<u>12,035</u>	<u>24,626</u>	<u>76,496</u>
<b>NET BOOK VALUE</b>				
At 31 March 2025	<u>8,755</u>	<u>244</u>	<u>-</u>	<u>8,999</u>
At 31 March 2024	<u>10,506</u>	<u>487</u>	<u>826</u>	<u>11,819</u>

## 13 DEBTORS

	2025 £	2024 £
Other Debtors & Accrued Income	9,344	16,674
Prepayments	<u>2,030</u>	<u>4,354</u>
	<u>11,374</u>	<u>21,028</u>
Restricted	224	6,872
Unrestricted	<u>11,150</u>	<u>14,156</u>
	<u>11,374</u>	<u>21,028</u>

## 14 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
Other Creditors	2,492	6,003
Third Party Grants held	2,700	-
Deferred Income	15,408	-
Other Taxes & Social Security Costs	599	-
Accruals	<u>1,391</u>	<u>1,434</u>
	<u>22,590</u>	<u>7,437</u>
Restricted	2,724	-
Unrestricted	<u>19,866</u>	<u>7,437</u>
	<u>22,590</u>	<u>7,437</u>

A grant of £2,700 is being held for Northmoor Together.

## 15 DEFERRED INCOME

	2025 £	2024 £
Deferred income comprises grants in advance.		
Balance as at 1st April	-	-
Amount deferred in year	<u>15,408</u>	<u>-</u>
Balance at 31st March	<u>15,408</u>	<u>-</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

## 16 ANALYSIS OF CHARITABLE FUNDS

Analysis of movements in restricted funds	At 1st April 2024	Incoming Resources	Transfers	Outgoing Resources	At 31st March 2025
Revenue Funds:	£	£	£	£	£
<i>Core:</i>					
MCC - Our Manchester	(749)	-	774	(25)	-
MCC - Supporting Community	(3,738)	70,000	226	(66,488)	-
One Manchester	2,715	-	-	(2,715)	-
Great Places - Comm.Resilience	4,781	-	(4,781)	-	-
Great Places - Donation (running)	4,943	27,368	-	(29,716)	2,595
The Henry Smith Charity	15,484	-	14,411	(29,895)	-
MCC - Food Response	1,182	-	-	(1,182)	-
Lloyds Foundation	4,135	-	-	(4,135)	-
Asda	636	-	-	(636)	-
NHS	274	-	-	(274)	-
One Mcr Winter Warmers	203	-	-	(203)	-
Coronation	30	-	-	(30)	-
<i>Creative Crafty:</i>					
Buzz	397	-	-	-	397
NIF	394	-	-	-	394
MACC	471	-	-	-	471
MCC Craft	595	-	-	-	595
<i>Diner:</i>					
National Lottery Awards for All	-	2,495	-	(2,254)	241
Tesco - food grants	-	500	-	-	500
<i>Next Step:</i>					
Good Things Foundation	34,802	-	(1,233)	(321)	33,248
The Henry Smith Charity	-	18,300	1,233	(19,533)	-
MCC - Cost of Living	-	6,790	-	(5,253)	1,537
<i>Capital Funds</i>					
One Manchester	2,983	-	-	(497)	2,486
MCC	832	-	(6)	(826)	-
MCC Food Response	488	-	-	(445)	43
<i>3rd Party</i>					
Macmillan Fundraising (3rd party)	15	-	-	-	15
Income held for other groups	967	-	-	-	967
	<b>71,840</b>	<b>125,453</b>	<b>10,624</b>	<b>(164,428)</b>	<b>43,489</b>

## Unrestricted Funds:

General	169,190	51,588	(10,624)	(29,903)	180,251
Designated - repurposed space (Hub 103 capital)	7,375	-	-	(1,229)	6,146
Designated - Development Fund	13,324	-	-	-	13,324
Designated - Photocopier	5,000	-	-	-	5,000
Designated - Op.Contingency	21,500	-	-	-	21,500
	<b>216,389</b>	<b>51,588</b>	<b>(10,624)</b>	<b>(31,132)</b>	<b>226,221</b>
Total Funds	<b>288,229</b>	<b>177,041</b>	<b>-</b>	<b>(195,560)</b>	<b>269,710</b>

## Purposes of restricted funds:

Core grants	towards core costs
The Henry Smith Charity	towards Next Step workers salary, training & overheads
National Lottery Awards for All	towards Northmoor Midweek Community Diner
Creative Crafty	various grants towards craft and baking activities
Diner	towards the costs of running the diner and food projects
Next Steps	towards the job club

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

## 16 ANALYSIS OF CHARITABLE FUNDS

CONT...

Previous Year:

*Analysis of movements in restricted funds*

	At 1st April 2023	Incoming Resources	Transfers	Outgoing Resources	At 31st March 2024
Revenue	£	£	£	£	£
<i>Core:</i>					
MCC - Our Manchester	3,162	-	-	(3,911)	(749)
MCC - Supporting Community	-	70,000	-	(73,738)	(3,738)
One Manchester	4,056	-	-	(1,341)	2,715
Great Places - Comm.Resilience	8,143	-	-	(3,362)	4,781
Great Places - Donation (running)	2,755	27,368	-	(25,180)	4,943
The Henry Smith Charity	17,485	57,500	-	(59,501)	15,484
MCC - Food Response	1,111	-	813	(742)	1,182
Lloyds Foundation	4,135	-	-	-	4,135
Asda	636	-	-	-	636
NHS	274	-	-	-	274
One Mcr Winter Warmers	203	-	-	-	203
Coronation	-	250	-	(220)	30
<i>Wellbeing &amp; Macmillan:</i>					
Macmillan	-	-	614	(614)	-
Wythenshawe Living Well Fund	100	-	-	(100)	-
Buzz- buddies	56	-	-	(56)	-
<i>Creative Crafty:</i>					
Buzz	397	-	-	-	397
NIF	394	-	-	-	394
MACC	471	-	-	-	471
Awards for All	79	-	165	(244)	-
MCC Craft	-	595	-	-	595
<i>Diner:</i>					
<i>Next Step:</i>					
Good Things Foundation	35,176	6,400	(392)	(6,382)	34,802
MCC Work Club	775	-	773	(1,548)	-
Salford CVS	381	-	(381)	-	-
<i>YCD- Homework:</i>					
BBC Children in Need	7,099	-	290	(7,389)	-
<i>Capital Funds</i>					
Great Places - refurbishment	1,603	-	-	(1,603)	-
Great Places - IT Equipment	541	-	-	(541)	-
GW Pilot	880	-	-	(880)	-
We Love Manchester	201	-	-	(201)	-
Awards for All - diner	755	-	-	(755)	-
One Manchester	3,480	-	-	(497)	2,983
MCC	1,804	-	-	(972)	832
MCC Food Response	1,545	-	(813)	(244)	488
<i>3rd Party</i>					
Macmillan Fundraising (3rd party)	15	-	-	-	15
Income held for other groups	967	-	-	-	967
	<u>98,679</u>	<u>162,113</u>	<u>1,069</u>	<u>(190,021)</u>	<u>71,840</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

## 17 ANALYSIS OF CHARITABLE FUNDS

Previous Year	At 1st April 2023 £	Incoming Resources £	Transfers £	Outgoing Resources £	At 31st March 2024 £
Restricted Funds from Note 16	98,679	162,113	1,069	(190,021)	71,840
Unrestricted Funds:					
General	145,720	30,914	(9,872)	2,428	169,190
Designated - repurposed space (Hul)	8,604	-	-	(1,229)	7,375
Designated - Homework Club	1,424	-	8,763	(10,187)	-
Designated - Development Fund	13,449	-	-	(125)	13,324
Designated - Photocopier	5,000	-	-	-	5,000
Designated - Op.Contingency	21,500	-	-	-	21,500
Designated - Diner	411	-	40	(451)	-
Designated - Solutions donations	277	-	-	(277)	-
	<u>196,385</u>	<u>30,914</u>	<u>(1,069)</u>	<u>(9,841)</u>	<u>216,389</u>
Total Funds	<u>295,064</u>	<u>193,027</u>	<u>-</u>	<u>(199,862)</u>	<u>288,229</u>

## 18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Tangible Fixed Assets	6,269	2,730	8,999
Net Current Assets	219,952	40,759	260,711
	<u>226,221</u>	<u>43,489</u>	<u>269,710</u>

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Previous Year			
Tangible Fixed Assets	7,375	4,444	11,819
Net Current Assets	209,014	67,396	276,410
	<u>216,389</u>	<u>71,840</u>	<u>288,229</u>

## 19 TAXATION AND VAT

As a charity, Northmoor Community Association is exempt from tax on income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 or S256 of the Taxation of Chargeable Gains Act to the extent that these are applied to its charitable objects.  
The charity is not registered for Value Added Tax.

## 20 GOING CONCERN

The company's main source of income is grant funding and rental income. 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 the funding income should cease.

## 21 POST BALANCE SHEET EVENTS

The trustees do not consider that there have been any post balance sheet events that materially impact on these financial statements.

## 22 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.

## 23 CONTROL OF THE COMPANY

Control of the company lies with the volunteer trustees named on Page 1.