

**MANCHESTER ENVIRONMENTAL EDUCATION NETWORK**

**COMPANY REGISTRATION NO: 4625636**

**(England)**

**CHARITY REGISTRATION NO: 1095908**

**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

## **MANCHESTER ENVIRONMENTAL EDUCATION NETWORK**

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

#### **INDEX PAGE**

<b>PAGE NO.</b>	<b>CONTENTS</b>
1 - 4	Trustees' Annual Report
5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8	Statement of Cash Flows
9 - 15	Notes to the Accounts

## **MANCHESTER ENVIRONMENTAL EDUCATION NETWORK**

### **Report of the Trustees for the Year Ended 31st March 2025**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st 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) (January 2019).

### **Reference and administrative information**

Charity Name: Manchester Environmental Education Network

Charity Number: 1095908

Company No: 4625636

### **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:

Andrew Clark (Chair)

Caroline Downey (Vice Chair)

Joshua Steiner (Treasurer until 15<sup>th</sup> November 2024)

Amer Obeid (Treasurer, appointed 15<sup>th</sup> November 2024)

Susan Brown (appointed 15<sup>th</sup> November 2024)

Lydia Merryll

Mark Stein

### **Key management personnel: Trustees and Directors**

Andrew Clark	Chair of Trustees
--------------	-------------------

Amer Obeid	Treasurer
------------	-----------

### **Senior managers**

Raichael Lock (also Company Secretary)

### **Registered Office**

Bridge 5 Mill, 22 Beswick Street

Ancoats, Manchester, M4 7HR

### **Independent Examiners**

Hilton Jones Ltd t/a Community Accountancy Service

Hollinwood Business Centre

Albert Street

Oldham, OL8 3QL

### **Bankers**

Cooperative Bank plc, 1 Balloon Street

Manchester, M60 4EP

## **MANCHESTER ENVIRONMENTAL EDUCATION NETWORK**

### **Objectives and activities**

The purposes of the charity are to advance the education of the public in all aspects of sustainable development.

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's benefit through supporting teachers, organisations and individuals working to promote environmental education and Education for Sustainability by providing networking opportunities, delivering innovative projects and through influence.

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

Manchester Environmental Education Network is a company limited by guarantee governed by its Memorandum and Articles of Association dated 2<sup>nd</sup> December 2003. It is registered as a charity with the Charity Commission (dated 10<sup>th</sup> February 2003).

### **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, with the officers being elected from the Board. The number of trustees shall not be less than three. Each year one third of the trustees shall retire by rotation and if they wish to can make themselves available for re-election.

### **Trustee induction and training**

New trustees are given a formal induction from the Manager that includes an overview of the charity's activities and funding as well as copies of all the relevant written policies.

### **Organisation**

The board of trustees administers the charity. The board normally meets every 3 months. A 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 such related party transactions are reported in Note 8.

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

The main achievements during the year were:

### **The network**

The network has continued to support schools through our termly newsletters, one to one meetings and network events. Our Spring twilight was hosted by Dial Park Primary who shared their carbon reduction story with the eco team presenting on the benefits of forest bathing.

## MANCHESTER ENVIRONMENTAL EDUCATION NETWORK

MEEN's AGM raised the question What is a Green Career? bringing pupil contributions from Levenshulme and Cedar Mount High Schools, together with the Environment Agency ecologist Karen Rogers, Patricia Spray from Treestation and Ric Frankland from Wudl who kindly shared their experiences having green careers.

We also engaged in a variety of other projects such as delivering climate change activities in Manchester libraries; supporting the Schools' Climate Assemblies project; a tree project at Rodney Fields, Lancashire's Eco Schools event and Manchester's Carbon Literate City project.

### Project funding

The Nourish with Rubbish programme was completed with eco teams from St Augustine's and Claremont Primary schools being keynote speakers at the MMU Sustainability Fair. The Claremont team were also visited by M.P. Afzal Khan so they could discuss their concerns about plastic waste and climate change.

Our 'Treemarkable' project was funded to work with St Peter's, Levenshulme and Cedar Mount High schools with pupils exploring trees from scientific, practical, creative and affective perspectives. We also worked with Stockport schools on climate change during which St Winifred's Primary presented at the Stockport CAN conference and supported the MEEN stall at the Mayor's Green Summit alongside a team from Heald Place Primary.

MEEN continues to support food growing at Heald Place, but we also facilitated a visit of MA students from the University of Manchester who engaged with pupils on climate change activities and were given a tour of the garden.

We also began our Sustaining Soils project with Plymouth Grove and St Augustine's primaries who learnt about soils and how to nurture them, with the school teams enjoying visits to the soil laboratory at the University of Salford.

Overall, MEEN's projects engaged with 250 young people directly and delivered 110 school workshop sessions. Indirectly we reached over 1,000 young people in assemblies and at events. We worked directly with over 270 adults across the year including school staff and a range of organisations. We also had some wonderful volunteers including Nhi Nguyen, Kelsey Schowengerdt, Bella Moore, and would like to thank them for their support.

### Financial review

Total income for the year was £40,017 and expenditure of £21,866 leaving a surplus of £18,151 (2024 deficit of £2,629).

The trustees have reviewed the accounts and are confident that MEEN can move forward with funding for 2025/26 and with a healthy balance of £60,559 in unrestricted reserves.

### Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing current account.

## MANCHESTER ENVIRONMENTAL EDUCATION NETWORK

### Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was £60,559 of which £60,558 is 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 six months of running costs (estimated at £11,000) plus an employment contingency of £10,990. 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 trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to staffing and options will be considered such as employing freelancers to deliver specific projects.

### Risk management

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

### Plans for Future Periods

The trustees are keen to source core funding for MEEN. Although this is proving challenging, efforts continue to be made.

### Trustees responsibilities in relation to the financial statements

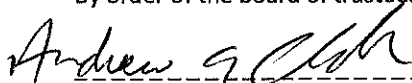
The charity trustees (who are also the directors of Manchester Environmental Education Network for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally 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



Chair Andy Clark

Date: 8<sup>TH</sup> October 2025

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANCHESTER ENVIRONMENTAL EDUCATION NETWORK

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2025, which are set out on pages 6 to 15.

### 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 ;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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
- 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.

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

*JM Hilton-Jones*

Date: 8<sup>th</sup> October 2025

MANCHESTER ENVIRONMENTAL EDUCATION NETWORK

6

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**  
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.25 Total Funds £	Year Ended 31.03.24 Total Funds £
<b>INCOME FROM:</b>					
Donations & Legacies		-	-	-	1,300
Charitable Activities	(5)	6,950	32,446	39,396	21,000
Investment Income		621	-	621	118
<b>TOTAL</b>		<b>7,571</b>	<b>32,446</b>	<b>40,017</b>	<b>22,418</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	(6)	109	21,757	21,866	25,047
<b>TOTAL</b>		<b>109</b>	<b>21,757</b>	<b>21,866</b>	<b>25,047</b>
<b>NET INCOME (EXPENDITURE)</b>		<b>7,462</b>	<b>10,689</b>	<b>18,151</b>	<b>(2,629)</b>
<b>TRANSFER BETWEEN FUNDS</b>	(14)	-	-	-	-
<b>NET INCOME (EXPENDITURE) FOR THE YEAR AFTER TRANSFERS</b>		<b>7,462</b>	<b>10,689</b>	<b>18,151</b>	<b>(2,629)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total Funds Brought Forward		53,097	2,874	55,971	58,600
<b>TOTAL FUNDS CARRIED FORWARD</b>	(14)	<b>60,559</b>	<b>13,563</b>	<b>74,122</b>	<b>55,971</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 notes on pages 9 to 15 form part of these accounts.



**MANCHESTER ENVIRONMENTAL EDUCATION NETWORK**

Co Reg No 4625636

7

**BALANCE SHEET AS AT 31 MARCH 2025**


	NOTES	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	10		1		1
<b>CURRENT ASSETS</b>					
Debtors & Prepayments	11	128		81	
Cash at Bank		<u>88,158</u>		<u>57,691</u>	
		<u>88,286</u>		<u>57,772</u>	
<b>LIABILITIES:</b>					
Amounts falling due within one year	12	<u>(14,165)</u>		<u>(1,802)</u>	
		<u>(14,165)</u>		<u>(1,802)</u>	
<b>NET CURRENT ASSETS</b>			74,121		55,970
<b>TOTAL NET ASSETS</b>			<u>74,122</u>		<u>55,971</u>
<b>ACCUMULATED RESERVES</b>					
Unrestricted Reserves	15		60,559		53,097
Restricted Reserves	15		<u>13,563</u>		<u>2,874</u>
			<u>74,122</u>		<u>55,971</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.

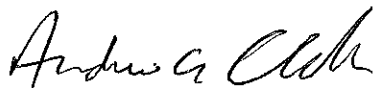
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved on behalf of the Board



) Director/Trustee  
Treasurer

A Obeid



) Director/Trustee  
Chair

A Clark

Date: 8th October 2025

The notes on pages 9 to 15 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	18,151	(2,629)
Deduct investment income	621	118
Decrease/(increase) in debtors	(47)	424
Increase/(decrease) in creditors	12,363	(830)
<b>Net cash used in operating activities</b>	<b>31,088</b>	<b>(2,917)</b>
<b>Cash flows from investment activities:</b>		
Interest	(621)	(118)
<b>Net cash provided by investing activities</b>	<b>(621)</b>	<b>(118)</b>
Increase/(decrease) in cash and cash equivalents during the year	30,467	(3,035)
Cash and cash equivalents brought forward	57,691	60,726
<b>Cash and cash equivalents carried forward</b>	<b>88,158</b>	<b>57,691</b>

**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 January 2019 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 10 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 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.

**(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 staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 7.

**(g) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 6.

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

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Computer Equipment	33 1/3% on cost
--------------------	-----------------

**(i) Taxation**

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not registered for VAT.

**(j) Pensions**

The charity currently makes contributions to defined contribution pension scheme that is also an auto enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(k) Contingent liabilities**

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

**(l) 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.

**(m) Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 NET INCOME FOR THE YEAR**

	2025 £	2024 £
This is stated after charging:		
Depreciation - owned assets	-	-
Independent Examiners Fees	642	642
Other Financial Services	348	345
	<hr/>	<hr/>

**3 TAX ON SURPLUS ON ORDINARY ACTIVITIES**

(See taxation policy note above)

-	-
<hr/>	<hr/>

**4 INCOME**

This represents grants, donations, commissioned and education income.

**MANCHESTER ENVIRONMENTAL EDUCATION NETWORK**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (cont...)**

11

<b>5 INCOME FROM CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Grants:</i>			
GMEF - R4GM	-	5,000	5,000
BUPA Foundation	-	3,895	3,895
Hedley Foundation	-	2,550	2,550
Manchester City Council	-	2,181	2,181
Tesco Stronger Starts	-	2,000	2,000
The National Lottery Heritage Fund			
(£12,430 deferred)	-	12,430	12,430
Stockport MBC	-	4,390	4,390
Educational Workshops	6,950	-	6,950
	<u>6,950</u>	<u>32,446</u>	<u>39,396</u>

<b>Previous Year</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Grants:</i>			
GMEF - R4GM	-	10,000	10,000
Electricity North West - Research	5,000	-	5,000
Educational Workshops	6,000	-	6,000
	<u>11,000</u>	<u>10,000</u>	<u>21,000</u>

<b>6 EXPENDITURE</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Charitable Activities</i>			
Employment Costs	-	16,307	16,307
DBS Checks	-	93	93
Travel Expenses	-	32	32
Trees & Materials	-	1,418	1,418
Workshops & Activities	-	331	331
Room Hire & Events	-	574	574
Minor Equipment for projects	-	85	85
Transport for Activities	-	320	320
Books & Subscriptions	-	34	34
Publicity	-	65	65
Website	-	125	125
Support Costs	-	634	634
Governance Costs	109	1,739	1,848
	<u>109</u>	<u>21,757</u>	<u>21,866</u>

<b>Previous Year</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Charitable Activities</i>			
Employment Costs	3,992	14,475	18,467
Training	-	222	222
Travel Expenses	-	78	78
Trees & Materials	-	1,437	1,437
Workshops & Activities	-	176	176
Room Hire & Events	-	1,213	1,213
Minor Equipment for projects	-	35	35
Books & Subscriptions	-	43	43
Website	-	138	138
Support Costs	-	1,321	1,321
Governance Costs	1,567	350	1,917
	<u>5,559</u>	<u>19,488</u>	<u>25,047</u>

**MANCHESTER ENVIRONMENTAL EDUCATION NETWORK**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (cont...)**

**12**

**7 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS**

	General Support	Governance	Total 2025	General Support	Governance	Total 2024
	£	£	£	£	£	£
<b>Support Costs</b>						
Rent & Storage	77	-	77	461	-	461
Printing, Post & Stationery	50	-	50	329	-	329
Insurance	507	-	507	530	-	530
Paypal Charges	-	-	-	1	-	1
<b>Governance Costs</b>						
Employment Costs	-	858	858	-	930	930
Accountancy & Payroll	-	990	990	-	987	987
<b>TOTAL</b>	<b>634</b>	<b>1,848</b>	<b>2,482</b>	<b>1,321</b>	<b>1,917</b>	<b>3,238</b>

**8 STAFF COSTS**

	2025 £	2024 £
Wages and Salaries	16,645	18,761
Social Security Costs	-	-
Pension Costs	520	636
	<b>17,165</b>	<b>19,397</b>

The average number of employees during the year was:

	<b>1</b>	<b>1</b>
--	----------	----------

The charity considers its key management personnel comprises the trustees and manager. The total employment benefits, including employer pension contributions of the key management personell was £17,165 (previous year: £19,397). No employee has benefits in excess of £60,000 (2024: none)

**9 TRUSTEES' REMUNERATION AND EXPENSES**

No remuneration was paid or payable directly or indirectly out of the funds of the charity during the year to any directors/trustees or to any persons known to be connected with any of them. No reimbursement of expenses has been made or is due to be made to any of the non-executive directors in respect of the period.

**10 TANGIBLE FIXED ASSETS**

	Computers £	Total £
<b>COST</b>		
At 1 April 2024	1,310	1,310
Additions	-	-
At 31 March 2025	<b>1,310</b>	<b>1,310</b>
<b>DEPRECIATION</b>		
At 1 April 2024	1,309	1,309
Charge for Year	-	-
At 31 March 2025	<b>1,309</b>	<b>1,309</b>
<b>NET BOOK VALUE</b>		
At 31 March 2025	<b>1</b>	<b>1</b>
At 31 March 2024	<b>1</b>	<b>1</b>

**MANCHESTER ENVIRONMENTAL EDUCATION NETWORK**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (cont...)**

**13**

<b>11 DEBTORS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Prepayments	128	81
	<u>128</u>	<u>81</u>

In 2025 £17 of debtors relate to unrestricted income and in 2024 all relate to unrestricted income.

<b>12 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other Taxes & Social Security Costs	285	305
Other Creditors	808	740
Deferred Income	12,430	-
Accruals	642	757
	<u>14,165</u>	<u>1,802</u>
Restricted	13,425	-
Unrestricted	740	1,802
	<u>14,165</u>	<u>1,802</u>

<b>13 DEFERRED INCOME</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deferred income consists of multi-year grants:		
Amount brought forward	-	-
Released in year	-	-
Amount deferred in year	12,430	-
Amount carried forward	<u>12,430</u>	<u>-</u>

<b>14 MOVEMENT IN FUNDS</b>	<b>Balance</b>				<b>Balance</b>
	<b>1.4.24</b>	<b>Incoming</b>	<b>Transfers</b>	<b>Outgoing</b>	<b>31.3.25</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>Restricted Funds:</i>					
GMEF - R4GM	-	5,000		(4,963)	37
BUPA Foundation	-	2,230		(1,569)	661
FCFCG Growing Schools	2,030			-	2,030
Hedley Foundation	-	2,550		(2,368)	182
The National Lottery Heritage Fund	94	-		(94)	-
The National Lottery Heritage Fund	-	12,430		(7,343)	5,087
Tesco Stronger Starts	-	2,000		(617)	1,383
Manchester City Council	-	2,181		(2,126)	55
Stockport MBC	-	4,390		(1,283)	3,107
BUPA Foundation 2	-	1,665		(1,062)	603
Unicorn	750	-		(332)	418
<i>Total Restricted Funds:</i>	<u>2,874</u>	<u>32,446</u>	<u>-</u>	<u>(21,757)</u>	<u>13,563</u>
<i>Unrestricted Funds:</i>					
General	42,587	7,571	(480)	(109)	49,569
Employment Contingency	10,510	-	480	-	10,990
<i>Total Unrestricted Funds:</i>	<u>53,097</u>	<u>7,571</u>	<u>-</u>	<u>(109)</u>	<u>60,559</u>
	<u>55,971</u>	<u>40,017</u>	<u>-</u>	<u>(21,866)</u>	<u>74,122</u>

# **MANCHESTER ENVIRONMENTAL EDUCATION NETWORK**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (cont...)**

**14**

14 Previous Year	Balance 1.4.23 £	Incoming £	Transfers £	Outgoing £	Balance 31.3.24 £
<b>Restricted Funds:</b>					
Lancashire Wildlife Trust -GMEF	1,100			(1,100)	-
GMEF - R4GM	-	10,000		(10,000)	-
Equitable Charitable Trust	8			(8)	-
FCFCG Growing Schools	2,230			(200)	2,030
Donations - conference	190			(190)	-
The National Lottery Heritage Fund	7,276			(7,182)	94
Manchester City Council - HAF	1,327			(1,327)	-
Unicorn	750				750
<b>Total Restricted Funds:</b>	<b>12,881</b>	<b>10,000</b>	<b>-</b>	<b>(20,007)</b>	<b>2,874</b>
<b>Unrestricted Funds:</b>					
General	35,689	12,418	(480)	(5,040)	42,587
Employment Contingency	10,030	-	480	-	10,510
<b>Total Unrestricted Funds:</b>	<b>45,719</b>	<b>12,418</b>	<b>-</b>	<b>(5,040)</b>	<b>53,097</b>
	<b>58,600</b>	<b>22,418</b>	<b>-</b>	<b>(25,047)</b>	<b>55,971</b>

### **MOVEMENT IN FUNDS cont...**

<b>Purpose of funds:-</b>	<b>Contribution towards:</b>
GMEF -R4GM	towards the Nourish with Rubbish project
BUPA Foundation	towards Treemarkable High Schools project
Hedley Foundation	towards Treemarkable High Schools project
The National Lottery Heritage Fund	towards Sustaining Soils project
Equit.Charitable Trust	towards the SEN project
FCFCG	towards the Growing Schools Project
Lancashire Wildlife Trust -GMEF	towards activity costs
Tesco Stronger Starts	towards Heald Place Outdoors
Designated Funds - Employment Contingency -	to buffer against gaps in funding

## **15 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Fixed Assets £	Net Current Assets £	2025 Total £	Fixed Assets £	Net Current Assets £	2024 Total £
<b>Restricted Funds:</b>						
GMEF - R4GM		37	37		-	-
BUPA Foundation		661	661		-	-
FCFCG Growing Schools		2,030	2,030		2,030	2,030
Hedley Foundation		182	182		-	-
The National Lottery Heritage Fund		5,087	5,087		94	94
Tesco Stronger Starts		1,383	1,383		-	-
Manchester City Council		55	55		-	-
Stockport MBC		3,107	3,107		-	-
BUPA Foundation 2		603	603		-	-
Unicorn		418	418		750	750
	-	13,563	13,563	-	2,874	2,874
<b>Unrestricted</b>	<b>1</b>	<b>60,558</b>	<b>60,559</b>	<b>1</b>	<b>53,096</b>	<b>53,097</b>
	<b>1</b>	<b>74,121</b>	<b>74,122</b>	<b>1</b>	<b>55,970</b>	<b>55,971</b>

## **16 COMPANY STATUS**

The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £1 in event of winding up.

## **17 CONTINGENT LIABILITIES**

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



MANCHESTER ENVIRONMENTAL EDUCATION NETWORK

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (cont...)

15

**18 CAPITAL COMMITMENTS**

	2025	2024
Contracted but not provided for	<u>£ nil</u>	<u>£ nil</u>

**19 GOING CONCERN**

The company's main source of income is grant funding and education. With reference to reserves 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 regular funding sources should cease.

**20 POST BALANCE SHEET EVENTS**

The trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented.

**21 ULTIMATE CONTROLLING PARTY**

The company is under the shared control of the Trustees named on Page 1.