THE EAST MANCHESTER COMMUNITY ASSOCIATION

England & Wales · Charity number 1131060

Details

Other names	Rainbow Haven Manchester
Status	Registered
Legal form	CIO
Registered	2009-08-10
Register	View on the Charity Commission register

Contact

Address	113 Abbey Hey Lane Abbey Hey Manchester M18 8TJ
Phone	01613703472
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Activities

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

Activities: We deliver community drop-ins in Manchester, providing free support, learning and social activities for refugees, asylum seekers and other vulnerable migrants. Our provision includes information, advocacy, advice and support; English, employability and computer classes; creche; hot food; volunteering opportunities; destitution support and a programme of social and well-being activities.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- **Area of benefit:** THE GREATER MANCHESTER AREA
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£431,375	£435,363	-	-
2024-03-31	£468,184	£390,620	-	-
2023-03-31	£380,079	£346,683	-	-
2022-03-31	£334,917	£342,832	-	-
2021-03-31	£352,667	£310,266	-	-

Trustees

Name	Role	Appointed
Hassan Hareth		2025-04-23
Hazel Batchelor		2022-05-09
Ingrid Hanson		2026-04-28
John Fitzgerald Kennedy Affriyie		2018-05-01
Justine Bianza Mutombo		2020-11-06
Noman Shaheen Dar		2025-11-25
Professor Caroline Glendinning		2019-11-06
Stewart Knox		2025-11-25

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THE EAST MANCHESTER COMMUNITY ASSOCIATION

England & Wales - Charity number 1131060

Accounts

THE EAST MANCHESTER COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Registered Charity No. 1131060

THE EAST MANCHESTER COMMUNITY ASSOCIATION

INDEX

PAGE NUMBER	CONTENTS
1 - 16	TRUSTEES ANNUAL REPORT
17	INDEPENDENT EXAMINERS REPORT
18	STATEMENT OF FINANCIAL ACTIVITIES
19	BALANCE SHEET
20	STATEMENT OF CASH FLOWS
21 - 30	NOTES TO THE ACCOUNTS

THE EAST MANCHESTER COMMUNITY ASSOCIATION

Report of the Trustees for the year ended 31 March 2025

The Trustees of The East Manchester Community Association (also known as TEMCA) present their Annual Trustees' Report and financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Charitable Objects

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

The area of benefit is Greater Manchester.

Rainbow Haven is TEMCA's registered working name. Rainbow Haven provides information, advice, support and opportunities for asylum-seekers, refugees and other migrants. TEMCA thereby furthers its charitable purposes for public benefit. Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, planning future activities and setting the policies for the year.

Governance

The East Manchester Community Association (TEMCA) is a charitable incorporated organisation (CIO). It is registered with the Charity Commission (1131060) and is constituted under a Trust Deed dated 25th January 2023 and amended on 24th April 2023.

Appointment of Trustees

As set out in the constitution of the CIO, Trustees are appointed for a period of three years by a resolution passed at a properly convened meeting of the charity Trustees. This is renewable for a further two terms. A Trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year. Trustee recruitment involves an informal interview with two members of the Trustee board, who make a recommendation to the full Board, following receipt of two satisfactory references. Currently five Trustees have lived experience of migration.

Trustee induction and training

Trustee induction takes place following appointment and Trustees are regularly encouraged to take up additional training opportunities. The Board has adopted a Code of Conduct based on Nolan principles, which all Trustees are expected to adhere to. At appointment, all Trustees are asked to sign a declaration of their fitness to be a Trustee and to show they have basic DBS clearance. At each Board meeting Trustees are asked to declare any conflict of interest relating to items on the upcoming agenda. A register of potential conflicts of interest is maintained and reviewed annually.

During the year, Trustees and staff held an awayday, facilitated by a member of Salford CVS. During the morning staff shared with Trustees some of the challenges they experienced in their day-to-day work and, together with Trustees, discussed Rainbow Haven's organisational strengths, weaknesses and priorities for future development. The Trustee-only afternoon session was devoted to discussion of Trustee roles and a self-assessment of the Board's strengths and weaknesses.

Organisation

The Board of Trustees administers the charity. The Board normally meets every six weeks, alternately on-line and in person. The CEOs are appointed by the Trustees and delegated to manage the day-to-day operation of the charity. Trustees and senior staff regularly review key organisational policies such as safeguarding, data protection, equal opportunities, finance and health and safety. The Board has appointed lead Trustees to oversee Rainbow Haven's Safeguarding policies for Adults and Children; Finance, Health and Safety and Equality and Diversity policies. The Board has a joint staff/Trustee Finance Sub-Committee which meets regularly to provide additional oversight of the charity's finances.

At the Annual General Meeting in October 2024, Natalie Shahin and John Tyrell resigned as Trustees; Kennedy Affriye was reappointed as a Trustee for a third term; Hazel Batchelor was appointed as Chair; Caroline Glendinning was appointed Vice Chair.

Related parties and cooperation with other organisations

None of the Trustees received remuneration or any other benefit from their work with the charity. Any connection between a Trustee or senior manager with any provider of services to the charity must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. In this financial year, no such related party transactions were reported.

Overview of Achievements and Performance
Our mission

Our mission is to ensure that the refugees and asylum-seekers we meet experience a warm welcome and practical support to navigate complex systems, live with dignity and build safe, productive lives. Since our establishment in 2003, we have grown and adapted in response to both the changing needs of the people we support and the changing external landscape. We have consequently built a reputation for quality, tenacity and reliability across the sector.

THE EAST MANCHESTER COMMUNITY ASSOCIATION

We are the only community-based centre with a holistic service offer and multilingual provision for asylum seekers and refugees in East Manchester. This locality is ranked in the bottom 1.25% of deprived areas in the UK and has one of the densest refugee and asylum communities outside London. Based in Abbey Hey, Gorton, we support asylum seekers and refugees from across East Manchester. Our service users come from 60+ countries from around the world; the largest proportions come from Eritrea, Syria, Ethiopia, Sudan, Nigeria, Somalia, Libya and Afghanistan.

The people we support are often traumatised by their experiences, both before and after arriving in the UK. Even after obtaining refugee status many continue to experience isolation and social exclusion and have to negotiate numerous practical difficulties in order to build new lives in the UK. They have lost family, friends and culture and these losses are aggravated by poverty, poor health and language barriers. On a daily basis we see people experiencing destitution, homelessness, poor housing, family separation, perinatal difficulties, poor health, multiple barriers to accessing services and, sadly, occasional community hostility. People seeking asylum and refugees are often regarded by mainstream services as 'hard to reach' or 'seldom heard'. This is primarily due to mutual incomprehension; services do not understand the many different cultures, life experiences and needs of people who have been forced to migrate; refugees do not understand the often complex structures of unfamiliar UK services and other welfare provision; why they should access them; and how they can access them. Rainbow Haven helps to bridge this gap by introducing and explaining services and potential service users to each other.

Demand for Rainbow Haven's services continues to grow, reflecting an increasingly hostile and constantly changing asylum system; ongoing cost-of-living pressures; acute shortages of affordable housing; mental health problems; and the impacts of wider global conflicts (e.g. in Sudan and Palestine). In addition to increased demand, our service users' problems are increasingly complex, whether they are newly arrived asylum-seekers, refugees with leave to remain in the UK or other migrants without settled status. We aim to offer a trusted place of safety, with culturally appropriate support and resources to help them recover from trauma, find a route out of poverty, and build new lives in the UK.

Because of the pressure of increased demand for our services, during this period Rainbow Haven has operated five days per week and has been open to the public Tuesdays – Thursdays. We have supported people for as long as they needed. Each week we offered two open access drop-in information and advice sessions, with follow-up casework where needed; a wide range of volunteering, learning and well-being activities; additional project work to support family reunions; and support for asylum-seekers living in local hotel accommodation. People attending on drop-in days receive a warm welcome and a free, healthy meal in a friendly, communal setting, with food supplied through our on-going partnership with Fareshare.

Service users often come initially to Rainbow Haven at times of crisis. Our offer of open-ended, wraparound advice in multiple languages is a vital component in helping people feel heard and supported. As their situation stabilises, and we become a trusted part of their integration into UK society, they may access other services, for example ESOL, employability and digital skills or social activities. Later still they may take up volunteering opportunities.

"It's my first time at Rainbow Haven, everything will be better now. The people are all friendly, thank you for helping me." (Asylum seeker)

"The most important thing about Rainbow Haven is that you are here. Consistently. You are always here and you are here for people who actually need someone to be here for them and you are here." (Refugee)

The safety of everyone at Rainbow Haven is paramount and we take every step to make sure people feel safe and supported. Safety for staff, volunteers and service users alike became a major concern during the anti-immigration riots of August 2024. In response we reviewed our security arrangements and installed a CCTV system; this included the offices where the advice team work, to help them feel more secure when working with service users experiencing difficult situations.

During the year, we began the process of reviewing our documentation and policies in anticipation of applying for NCVO's Trusted Quality Standard.

Specialist Information and advice

Provision of culturally appropriate, multilingual specialist advice is our one of our core services. Our reputation locally and across Greater Manchester has continued to ensure consistently high demand; people are referred by other professionals or refugee support organisations, or are recommended by other service users through word of mouth. We aim to speak to every person coming to our drop-in sessions; we triage people according to the nature/urgency of their problems and to ensure we can provide help in their preferred language. Nevertheless, demand for our information and advice services has continued to increase, as has the complexity of the problems service users are experiencing. On our two drop-in days there have sometimes been more than 50 people waiting for the advice service and this is highly stressful for both them and staff. We therefore applied for funding from Lloyds Bank for an external consultant to review our service delivery model and we continued to explore ways of managing this demand, such as signposting to other agencies and setting up waiting lists, in order to reduce pressure on both service users and staff.

Our team provided information and advice and practical help with welfare benefits, debt, destitution, immigration, housing and health problems; additional specialisms within the team included family reunion and domestic violence. We provided emergency help for those in crisis, for example because of domestic violence or destitution. We have three experienced, multi-lingual caseworkers; two have lived experience of forced migration and one is a qualified social worker. We have also trained a number of volunteers to undertake some of the less complex advice work under the team's supervision. During the year we also provided placements for 4 social work students who further contributed to the work of the advice team:

"I spent time at Rainbow Haven as a student. What an amazing heart-warming organisation! Keep doing the amazing things you do." Siobhan, student

During the 12 months up to August 2024, the information and advice team dealt with over 2000 individuals, who between them presented over 2660 problems; two thirds of these problems were successfully dealt with and closed during the year. Almost half the people

came from Eritrea, the remainder coming from Syria, Sudan, Ethiopia, Kuwait, Iran, Nigeria, Iraq and Yemen. The majority had refugee status; only 17% were still awaiting a decision on an asylum claim.

The most common problems dealt with during the year up to August 2024 were welfare benefits (23% of cases), housing and homelessness (23%) and immigration (12%). Most issues were successfully resolved – for example, 63% of immigration problems were successfully dealt with.

Support for hotel resident asylum-seekers

As members of a partnership led by Caritas, we helped single men and families awaiting decisions on their asylum claims who were accommodated in a large local hotel. We provided information about local services and facilities, organised activities for the children and distributed travel passes and donations of vital clothes and baby equipment.

"Thank you for providing me with bus tickets every week. You have helped me with transportation as I don't have any money to get on the bus. I go to school because of your support. I meet friends and family because of your support". Asylum seeker

"Mohammad's generosity in coordinating bus passes for asylum seekers is truly commendable. His actions not only alleviate financial burdens, but also bring immense joy to those he supports, ensuring their children can access education without hindrance. His kindness is making a meaningful difference in their lives". Serco staff member.

Over the New Year holiday, the hotel was suddenly flooded and, working with SERCO, our staff member Mohammad played a vital role supporting the residents' emergency evacuation by boat. His trusted presence and communication in Arabic and other community languages reduced the stress of a very high tension situation; Mohammad was able to reassure residents that their possessions would be looked after, they would be kept up to date, and would return to the hotel once it was safe to do so. After the evacuation, Mohammad returned to the hotel and sent photographs to the residents to reassure them their rooms were intact and their possessions safe.

Well-being and social activities

Our programme of well-being activities aimed to reduce isolation; promote mental and physical well-being; encourage social connectedness and supportive friendships; and boost self-confidence. Our activities programme responded to service user feedback and to new opportunities offered by local organisations and freelancers.

During the year, over 300 asylum seekers and refugees benefitted from our social and well-being activities. These activities included a choir, gardening group, trauma-informed yoga, art and crafts, computer/digital skills classes, volunteer-run English (at different levels, including for complete beginners), writing and conversation groups and Maths classes. The digital skills courses covered a wide range of topics including on-line safety, phone apps, AI and scams, as well as basic topics like word processing and spreadsheets. In addition to the formal courses, we started a new drop-in digital skills class, providing additional practice

and one-to-one tuition where needed. Several students moved on to further IT training, including GCSE courses.

We set up a walking group for women; with additional funding this subsequently developed into a popular activity and movement programme for women and men. We also continued to run groups specifically for new mothers and their babies or older toddlers. We worked with a social enterprise Heart and Parcel to run an English class focused on food and practical cookery skills.

A unique project A Sense of Flora, run by a visiting artist, focused on the food plants that reminded participants of their home countries; this culminated in an exhibition and workshop at the Manchester Museum.

"I prefer coming to Rainbow Haven more than college because in college only writing and reading but in Rainbow Haven [I]learn to speak.... Now I can speak with my child['s] teacher, GP and daily life is easier now."

"It is very good class, help me speak, write and read."

"At home is really boring but here I enjoy singing and conversation class, it helps me to practice speaking English."

"Maths class help me in my everyday life."

"I like choir, it makes me relaxed. I am happy to come, I look forward to it every week."

Following a successful pilot first year, our funding from the Greater Manchester Health and Social Care Partnership to promote culturally appropriate mental health services was renewed. This enabled us to run a men's mental health project, including psychological strategies and groupwork, in Arabic, for asylum-seeking men in temporary hotel accommodation who were at particularly high risk of anxiety and depression; and a second group for women with new babies who were at risk of social isolation and poor mental health.

Other health-related activities included visits from dentists, and other health professionals who provided blood pressure checks, advice on medication, sexual health and other health advice.

Family Reunion

In partnership with Just Psychology and Together Now, we supported 89 families to navigate the trauma and difficulties of reuniting following separation during the asylum process. We started working with families before they arrived in the UK; on arrival, we ensured that their basic needs of housing, financial support, health and education were met so they could adjust and stabilise as quickly as possible. Our partner organisations provided psychological and parenting advice, including groups for parents and teenage children.

Destitution support

Through partnerships with British Red Cross and Manchester Migrant Destitution Fund, we supported 257 people who were destitute or with no recourse to public funds (NRPF) to access food parcels, bus fares and small cash payments. We also secured additional funding to reduce the impact of the cost of living crisis through the provision of additional food parcels, increased capacity to provide specialist advice and support towards the increased cost of groceries.

Mama & baby Group and other health and well-being activities.

We continued to provide peri- and post-natal support through our popular weekly Mama and Baby group, Forty women attended over the year, coming from Eritrea, Ethiopia, Sudan, Iraq, Iran, Senegal, Pakistan, India and Nigeria. Peri- and post-natal outcomes for this cohort are significantly worse compared to the general population, so we aimed to improve their knowledge about, and access to, child and maternal healthcare. The sessions reduced isolation for these mothers and their infants and also gave health professionals the opportunity to offer advice and support to this hard-to-reach group. Session topics included safe infant sleeping practice, weaning and toilet training, as well as providing regular opportunities for messy play and story telling. We worked in partnership with local NHS specialist child and parenting services to deliver a six week programme on baby bonding; and with NHS mental health well-being services on a psycho-educational well being course. Other health-related activities included sessions on sexual health and contraception, oral hygiene (in partnership with community dental services) and opportunities for pregnant women to receive ante-natal support from specialist midwives.

This year we piloted a follow-on Stay and Play group so that mothers with older preschool children could maintain social contacts and support.

We continued to offer a free, on-site crèche so parents could access the full range of Rainbow Haven activities. The crèche provided a safe environment to play and learn; it was often the first-time parents had left their children, so also helped prepare them for nursery and preschool.

"I am happy there is childcare, I can learn without worrying about childcare."

"I can come [to the Computer Club] without worry, bus money and grateful because I can come with my child."

We held our annual summer picnic in the park with games and food. Lots of people joined in the fun, including families. Particularly popular were balancing across a slack-line and the badminton tournament.

Volunteer programme

Our volunteer programme continued this year. It is important for two reasons. First, it enabled Rainbow Haven to support many more service users and offer a much wider range of activities than would otherwise be possible by our paid staff alone. Secondly the programme offered opportunities for volunteers themselves to practice their English, make

new social contacts and access training opportunities. Our volunteers provided additional capacity, language skills, cultural competency and knowledge; we could not achieve the impact we do without their support.

Our Activities and Volunteer Coordinator continued to offer a wide range of volunteering opportunities across all areas of our work, including administration, advice, ESOL, the creche, crafts activities, digital skills, maths club, reception, gardening, work club, kitchen, reception and general volunteering. During the year we supported 56 volunteers; over two-thirds had lived experience of the asylum and refugee systems and many were former service users. Together they donated a massive 4800 hours of help. Some volunteers were enabled to move on to new opportunities of education, training and work; for example, one volunteer obtained a job because of the customer service skills she had acquired while volunteering on the reception desk at Rainbow Haven.

We held an annual Volunteer Forum and provided one-to-one supervision where volunteers requested this. Volunteers received travel and other expenses and references where required. During the year, training opportunities for volunteers included:

- Customer Service
- Waste and recycling
- Trauma-informed ESOL for refugees
- the new eVisa system
- Advice work, including first steps towards obtaining Immigration Advice Authority qualifications to give immigration-related advice

To acknowledge their vital contribution to Rainbow Haven, volunteers enjoyed a day out at a local stately home during summer 2024 and a Christmas party at the end of the year.

Improving access to training and employability

An increasingly important strand of Rainbow Haven's work has aimed to improve access to training and employment. For example, our English and basic digital skills classes were targeted at people who had been unable to access mainstream adult education or training because of language barriers, poor understanding of UK education systems, instability in their lives or lack of childcare.

During the year, with partners Refugees and Mentors we ran two Employability courses. These covered CV-writing and navigating job vacancy websites, with individual help for people who were already job-searching. Refugees and Mentors also ran a College Registration session in autumn 2024, helping with applications for further education and training courses.

We secured funding for a rolling programme of two work experience placements. Each placement was for 14 hours per week over a nine-month period and paid at Real Living Wage levels. These placements offered structured introductions to the English workplace, often to former volunteers. During the year, one placement worker obtained a Level 2 Food Hygiene certificate; she subsequently secured a part-time cleaning job and enrolled on a college course to further improve her English. The second paid placement was to support our Activities and Volunteer Coordinator, freeing her to offer more support to an expanded volunteer team and develop further projects with our partner organisations. The activities

support placement worker also successfully progressed to regular paid employment, as a Project Worker with the Manchester-based Migrant Destitution Fund.

R's experience illustrated the journey from asylum-seeker to regular employment. R, from Eritrea, first came to Rainbow Haven as a volunteer. Working on the reception desk, she learned about customer service, interpreting and key organisational policies; Rainbow Haven helped by providing a bus pass and crèche place for her son. R was also encouraged to register for a course in advice work and joined the Computer Club to learn basic digital skills. She moved on to volunteering with the Advice team and was encouraged to take an external interpreting course which gave her formal qualifications. After obtaining refugee status she successfully applied for a paid placement at Rainbow Haven as the Activities Support Worker. This offered further learning opportunities in advanced digital skills, customer service and project management on the Sense of Flora project. She now has regular employment as a Project Worker with Manchester's Migrant Destitution Fund.

Other skills and employment-related activities included:

- A volunteer-run maths group for women
- ESOL classes for beginner and intermediate learners; these were our most popular classes, with over 70 people attending over 28 sessions.
- An informal conversation club for more advanced English speakers,
- A vocabulary and writing practice class.

Finally, in partnership with Refugees & Mentors, we ran a Work Club, helping people to understand and navigate the UK employment market, from job searching and preparing CVs to linking with local employers.

Our staff team

During the year Rainbow Haven had 10 members of staff, 6 part-time and 4 full-time. Our experienced staff team remained remarkably stable. We recognise their outstanding contributions to the ethos and impact of Rainbow Haven; along with volunteers, partners, funders and other supporters, they were responsible for Rainbow Haven's continued excellent reputation. Our team is multi-lingual and includes Tigrinya, Amharic, Arabic, Spanish, Farsi and French speakers; volunteers provide additional interpreting in Kurdish and Urdu. We are OISC-registered.

For most of this year, Rainbow Haven was led by two part-time Joint CEOs, each of whom brought with them extensive complementary expertise and experience in the charitable sector: Heather Heathfield-Porter (Joint CEO Operations) and Kate Wilkinson (Joint CEO Strategy, Finance and Partnerships). Heather Heathfield-Porter resigned in December 2024 for family reasons. Trustees took the opportunity to review Rainbow Haven's management arrangements and decided to recruit a full-time Chief Officer, with the option of a further part-time supporting appointment depending on the new CO's priorities and expertise. The recruitment process included interviews with staff and Trustees plus an external observer. Roxanna Locke was appointed and joined Rainbow Haven in January 2025. We are very grateful to Heather for her contribution to Rainbow Haven, and to Kate Wilkinson who agreed to remain in post for a further six months to provide continuity.

Recognising the invaluable contributions of our staff team and the pressures they experience from working in a consistently stressful environment, we continued to prioritise their well-being and development. Weekly team meetings, supervision and appraisal provided opportunities to share and learn. Regular specialist clinical supervision continued for the advice team, who encounter many distressing situations and complex problems on a daily basis. The advice team also attended a bespoke training session on managing conflict and setting boundaries.

With support from Lloyds Foundation, we were able to access specialist HR expertise to help us review our staff contracts of employment, to ensure these are compliant with current legislation. We also received additional funding from the Oglesby Foundation specifically for promoting staff well-being. This enabled the staff team to spend social time together and to access additional clinical supervision where required.

We were reaccredited as a Real Living Wage employer. All recruitment was carried out using Safer Recruitment processes. Four members of staff trained as Fire Wardens and a fire safety inspection was carried out. DBS compliance, Health and Safety and Safeguarding policies were all reviewed and updated and staff training provided where necessary.

Our partnerships

We continued to be active partners in the StepChange project funded by the National Lottery Community Fund and coordinated by Refugee Action. StepChange brings together ten Greater Manchester refugee charities, all of which provide practical services, support and advocacy, together with and the Greater Manchester Combined Authority. A key aim is to develop a joined-up, sustainable ecosystem of support for refugees and people seeking asylum across the city-region. Our involvement in StepChange has placed Rainbow Haven firmly within the wider network of refugee and asylum-seeker support organisations in Manchester and the wider city-region. Our voice, and that of StepChange's Experts by Experience group, was also heard on influential regional forums such as the Vulnerable Migrants network, NHS Clinical Commissioning Groups and at the 'Migrant Exchange' national forum led by Refugee Action. This year we met all our expected outcomes, as demonstrated through MERL, the StepChange learning and evaluation partner. This success also helped StepChange apply successfully for continuation funding; the extension funding began in October 2024.

The StepChange partnership created a new online information referral platform Kompasi, that allows member organisations to easily signpost or refer service users to other services; Rainbow Haven staff undertook training on its use. This platform contributes to streamlining our information and advice provision and promote our classes and social activities.

Partnerships are at the core of our work. Outside of StepChange we have built strong relationships and mutual referral and signposting pathways with a wide range of statutory, charity and social enterprise organisations across Greater Manchester. Our service delivery partners during the year included:

- North Manchester Community Partnership for help with eVisa applications
- Music Action International which supported our choir

- Manchester Museum, for the Arts Council-funded A Sense of Flora project
- Greater Manchester Health and Social Care Partnership community mental health services
- Greater Manchester Tenants Union and Greater Manchester Law Centre
- Caritas, who co-ordinated our work with asylum seekers in hotel accommodation
- Greater Manchester Immigration Aid Unit and Shelter, who both ran advice sessions at Rainbow Haven
- British Red Cross and Manchester Migrant Destitution Fund who enabled us to support destitute asylum-seekers
- Just Psychology and Together Now, partners in our family reunion work
- Heart and Parcel who provided cookery-based English language sessions
- Refugees and Mentors, vital partners in our employability and job search programmes
- Refugee Action; as well as coordinating the StepChange partnership, RA provided initial training for volunteers in immigration advice-giving.
- Grass Routes CIC and Afrocats for our movement and well-being classes
- Gorton Sacred Heart hub which helped with our pilot 'Stay and Play' group for mothers and preschool children

During the year, we began to develop an exciting new partnership with Manchester's flagship new arts venue, Factory International.

"The Rainbow Haven team work hard to meet the needs of their service users. They are passionate, committed, and have levels of expertise that are vital to the provision of services for asylum seekers and refugees in Manchester." (Head of Services, Refugee Action)

We continue to have an excellent relationship with the United Reform Church, our sympathetic and supportive landlord.

Summary of outcomes and impact

- Our specialist Advice and Information team helped 2020 individuals who together presented with 2660 problems
- The kitchen team (one member of staff plus volunteers), provided 8400 meals, average 175 meals per week, using food initiatives such as Fare Share.
- We supported 89 families to navigate the trauma and difficulties of complex family reunion processes.
- 56 volunteers, 68% of whom had lived experience, added capacity, skills and cultural knowledge and donated a massive 4800 hours of help.
- Over 300 asylum seekers and refugees took part in social and wellbeing activities
- 460 asylum seekers and refugees improved their skills by attending courses and other learning opportunities.
- Two former volunteers took up paid placement opportunities at Rainbow Haven; both subsequently secured regular employment
- 40 peri- and post-natal mums attended our Mama and Baby group.
- In partnership with British Red Cross, we provided 257 destitute people with emergency support.

- We provided weekly support to 500+ asylum-seekers and their families living in hotel accommodation.
- Our creche continued to provide a culturally appropriate Early Years setting for up to 6 children per session, 4 sessions per week.

Our funders

We were grateful to our many funders, without whom we could not continue our vital work. This year our funders included:

- The Charity Service and Our Manchester: support for our volunteer programme
- Children in Need: new equipment for the creche
- Trusthouse Charitable Foundation: health and wellbeing activities
- Gorton Sacred Heart Family Hub and Manchester Active: pilot Mama and Toddler group project
- Thomas Wall Trust: employability courses
- Our Manchester: employment-related work, including paid work placements, employability courses and computer club.
- Manchester Active and Awards for All: exercise and movement activities

Financial review

Total income for the year ending 31st March 2025 was £431,375 (2024 468,184). Total expenditure was £435,363 (2024 £390,620). Restricted income was £234,516 (2024 £283,711) and unrestricted income was £196,859 (2024 £184,473). Unrestricted reserves at 31st March 2025 were £300,659 of which £53,949 were designated for closure costs. The net reserves figure of £242,646 met our reserves policy of at least four months running costs.

A major source of funding came from the National Lottery via the Step change Initiative, which continued until the end of the first half of financial year 2024-2025. The loss of this funding has been mitigated by a smaller grant of £48,000 per annum via the revised Stepchange partnership. We also again received a substantial sum from an anonymous donor whose generosity has for some time helped us to provide a wider range of activities than would otherwise have been possible. We are very grateful to all our funders for their support and their recognition of the value of Rainbow Haven's work, particularly the Oglesby Trust, Garfield Weston Foundation and Lloyds Foundation, who all made significant contributions to our activities this year. We are also extremely grateful to the St Paul's and St John's United Reform Church, which continued to be a sympathetic and supportive landlord, particularly during the winter energy price increases.

The success we achieved in fund-raising this financial year was largely due to our Joint CEO (Strategy, Finance and Partnerships). In the current climate all charities are finding fund-raising very challenging and it puts a tremendous strain on the charity's management, sometimes at the expense of other activities.

Financial governance.

Our Finance subcommittee comprises the Treasurer, CEO (Strategy, Finance and Partnerships) and another Trustee. We are seeking to recruit an additional Trustee with financial experience.

Investment powers and policy

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

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 (excluding designated funds of £53,949) was £246,710. Free reserves were £242,646 after allowing for funds tied up in tangible fixed assets.

Trustees aim to maintain free reserves in unrestricted funds at a level that equates to at least six months of unrestricted charitable expenditure, in addition to money designated for statutory redundancy costs. The Trustees consider that this will provide sufficient funds to continue the charity's core operations, including the submission of grant applications, and ensure that staffing, support and governance costs are covered. 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.

Financial Risk management

The major financial risk to which the charity is exposed, i.e. loss of funding streams, are reviewed on a 6-weekly basis as part of the Treasurer's report to the board of Trustees.

Plans for future periods

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

THE EAST MANCHESTER COMMUNITY ASSOCIATION

Trustees

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

Mr K Affriyie		
Ms H Batchelor	Chair (from October 2024)	
Ms A Bennett	Treasurer (until June 2025)	
Mr J Diatapakola		(resigned January 2025)
Ms K Fernandez	Secretary	
Professor C Glendinning	Chair (until October 2024)	
Ms C Maffia		
Ms JB Mutombo		
Mr AJ Tyrrell		(resigned September 2024)
Ms J Hiu Wai Fung		
Mr O Akerele	Treasurer from June 2025	(appointed April 2025)
Mr H Hareth		(appointed April 2025)

Chief Executive Officers

Ms Kate Wilkinson	Resigned as joint CEO June 2025
Ms Heather Heathfield-Porter	Resigned as joint CEO December 2024
Ms Roxanna Locke	Appointed CEO January 2025

Registered office

113 Abbey Hey Lane
Gorton
Manchester
M18 8TJ

Independent Examiners

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

THE EAST MANCHESTER COMMUNITY ASSOCIATION

Bankers

Co-operative Bank
Balloon Street
Manchester
M60 4EP

Manchester Credit Union
Ground Floor
Queens Court
24 Queen Street
Manchester
M2 5HX

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

Redwood Bank Limited
The Nexus Building
Broadway
Letchworth Garden City
SG6 3TA

United Trust Bank
One Ropemaker Street
London
EC2Y 9AW

Vernon Building Society
19 St Petersgate,
Stockport
SK1 1HF

Trustees' responsibilities in relation to the financial statements

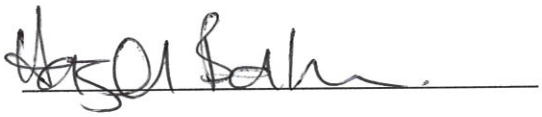
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees.



Ms H Batchelor
Chair

Date: 15th October 2025

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE EAST MANCHESTER COMMUNITY ASSOCIATION REGISTERED CHARITY NO. 1182039

I report on the accounts of the charity, for the year ended 31st March 2025, which are set out on pages 18 to 30.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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 preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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
- To state whether particular matters have come to my attention.

Basis of Independent Examiners 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 below.

Independent Examiner's Statement

In connection with my examination, other than listed below, 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 have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,

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.

Signed: .....

James Hilton Jones

Date: 15th October 2025

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

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

	Further Details	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
		£	£	£	£
Income from:					
Donations and legacies	(3)	58,498	-	58,498	69,674
Charitable Activities	(4)	127,189	234,516	361,705	391,507
Investment Income		11,172	-	11,172	7,003
Total		196,859	234,516	431,375	468,184
Expenditure on:					
Raising Funds	(5)	990	-	990	118
Charitable Activities	(5)	177,060	257,313	434,373	390,502
Total		178,050	257,313	435,363	390,620
Net income/(expenditure)		18,809	(22,797)	(3,988)	77,564
Transfers between funds	(14)	(1,138)	1,138	-	-
Net movement in funds		17,671	(21,659)	(3,988)	77,564
Reconciliation of funds					
Total funds brought forward	(14)	282,988	33,438	316,426	238,862
Total funds carried forward	(14)	300,659	11,779	312,438	316,426

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 20 to 30 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

Company Registration Number:

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(10)	4,064	313
Total fixed assets		4,064	313
Current assets:			
Debtors	(11)	8,868	10,741
Cash at Bank & in Hand		339,140	314,355
Total current assets		348,008	325,096
Liabilities:			
Creditors: Amounts falling due within one year	(12)	39,634	8,983
Net current assets or liabilities		308,374	316,113
Total assets less current liabilities		312,438	316,426
Total net assets or liabilities		312,438	316,426
The funds of the charity:			
Restricted income funds	(14)	11,779	33,438
Unrestricted income funds	(14)	300,659	282,988
Total charity funds		312,438	316,426

Approved by the trustees on 15th October 2025

Ms H Batchelor Chair

The notes on pages 20 to 30 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2025

Reconciliation of net movement in funds to net cash flow from operating activities	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Net movement in funds	(3,988)	77,564
Add back depreciation	1,330	658
Deduct investment income	(11,172)	(7,003)
Decrease/(increase) in debtors	1,873	(7,472)
Increase/(decrease) in creditors	30,651	(8,360)
Net cash used in operating activities	18,694	55,387
Cash flows from investment activities:		
Interest	11,172	7,003
Purchase of fixed assets	(5,081)	-
Net cash provided by investing activities	6,091	7,003
Increase/(decrease) in cash and cash equivalents during the year	24,785	62,390
Cash and cash equivalents brought forward	314,355	251,965
Cash and cash equivalents carried forward	**339,140**	**314,355**

Notes to the accounts for the year ended 31st 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) 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 21 restricted funds.

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

Further details of each fund are disclosed in note 14.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of cost.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

The costs of raising funds consists of advertising and marketing.

(h) Charitable Activities

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

Notes to the accounts for the year ended 31st March 2025

(i) Tangible fixed assets and depreciation
All assets costing more than £750 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

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

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

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

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

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

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Donations & Gift Aid	8,498	-	8,498	12,174
Anonymous	50,000	-	50,000	57,500
	58,498	-	58,498	69,674

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Donations & Gift Aid	12,174	-	12,174
Anonymous	57,500	-	57,500
	69,674	-	69,674

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Destitution Support	33,640	-	33,640	40,415
Service Income	3,153	-	3,153	1,658
Student Placement Fees	6,479	-	6,479	1,890
Unrestricted grants:				
The Big Life	-	-	-	1,500
Factory International	6,667	-	6,667	-
Garfield Weston	40,000	-	40,000	7,500
Lloyds Bank Foundation	21,250	-	21,250	25,000
Manchester Community Central	1,000	-	1,000	-
Refugees & Mentors	4,000	-	4,000	4,000
Oglesby Trust	-	-	-	20,833
Salford Community	1,000	-	1,000	-
Salford CVS	5,000	-	5,000	-
29th May 1969	5,000	-	5,000	5,000
Restricted grants:				
Awards for All	-	5,560	5,560	-
Awards for All/Big Lottery Fund	-	-	-	2,457
BBC Children in Need	-	14,910	14,910	-
Brown & Patel	-	3,257	3,257	-
Caritas Diocese of Manchester	-	6,286	6,286	5,200
Community Organisation Cost of Living Fund	-	-	-	52,267
Daksha Patel	-	261	261	-
Grass Routes	-	1,050	1,050	-
Just Psychology	-	7,650	7,650	9,000
Manchester Active	-	1,500	1,500	2,616
Manchester City Council Our Manchester	-	44,680	44,680	44,680
Manchester City Council Cost of Living	-	13,455	13,455	-
Manchester City Council HWF	-	-	-	3,220
Manchester City Council Workclub	-	8,820	8,820	9,000
Manchester City Council Gorton Sacred Heart	-	5,705	5,705	-
Greater Manchester Culturally Appropriate Fund	-	6,683	6,683	8,858
Manchester Settlement	-	1,550	1,550	-
Oglesby Trust	-	13,167	13,167	-
Refugee Action	-	82,374	82,374	114,162
The Charity Service	-	3,000	3,000	4,500
Thomas Wall Trust	-	-	-	3,200
Trusthouse	-	14,608	14,608	24,551
	127,189	234,516	361,705	391,507

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Destitution Support	40,415	-	40,415
Service Income	1,658	-	1,658
Student Placement Fees	1,890	-	1,890
Unrestricted grants:			
The Big Life	1,500	-	1,500
Garfield Weston	7,500	-	7,500
Lloyds Bank Foundation	25,000	-	25,000
Refugees & Mentors	4,000	-	4,000
Oglesby Trust	20,833	-	20,833
29th May 1969	5,000	-	5,000
Restricted grants:			
Awards for All/Big Lottery Fund	-	2,457	2,457
Caritas Diocese of Manchester	-	5,200	5,200
Community Organisation Cost of Living Fund	-	52,267	52,267
Just Psychology	-	9,000	9,000
Manchester Active	-	2,616	2,616
Manchester City Council Our Manchester	-	44,680	44,680
Manchester City Council HWF	-	3,220	3,220
Manchester City Council Workclub	-	9,000	9,000
Greater Manchester Culturally Appropriate Fund	-	8,858	8,858
Refugee Action	-	114,162	114,162
The Charity Service	-	4,500	4,500
Thomas Wall Trust	-	3,200	3,200
Trusthouse	-	24,551	24,551
	107,796	283,711	391,507

Notes to the accounts for the year ended 31st March 2025

5. Expenditure

	Asylum Seeker and Refugee Support £	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Expenditure on raising funds:			
Advertising and marketing	115	115	118
Fundraising	875	875	-
	990	990	118
Expenditure on charitable activities:			
Employment Costs	290,441	290,441	260,580
Recruitment	1,314	1,314	1,169
Training	1,880	1,880	695
Computer Costs	2,577	2,577	4,079
Activity Costs	53,669	53,669	39,405
Staffing Costs	2,253	2,253	1,552
Staff Supervision	360	360	93
Volunteer Expenses	7,652	7,652	5,376
Database Costs	-	-	840
DBS Fees	64	64	-
Bank Charges	27	27	-
Travel Expenses	364	364	292
Destitution Costs	43,725	43,725	50,324
Subscriptions	512	512	192
Telephone	2,885	2,885	3,027
Rent, Rates and Water	15,807	15,807	14,109
Insurance	1,834	1,834	1,835
Governance and Support Costs	2,673	2,673	2,909
Post, Printing & Stationery	5,006	5,006	3,367
Depreciation	1,330	1,330	658
	434,373	434,373	390,502
	435,363	435,363	390,620
Restricted funds		257,313	285,656
Unrestricted funds		178,050	104,964
		435,363	390,620

Notes to the accounts for the year ended 31st March 2025

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

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

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	1,225	1,225	type of cost
Payroll Bureau Fees	1,448	-	1,448	type of cost
	1,448	1,225	2,673	

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,212	1,212	type of cost
Payroll Bureau Fees	1,697	-	1,697	type of cost
	1,697	1,212	2,909	

8. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	261,089	234,853
Social Security Costs	17,303	14,565
Pension Costs	12,049	11,162
	290,441	260,580
Charitable activities	290,441	260,580
Support costs	-	-
	290,441	260,580

The average number of employees during the year was 12, FTE 8.5 (previous year: 11, FTE 7.1).
The charity considers its key management personnel comprises the trustees and Joint CEO's. The total employment benefits, including employer NI and pension contributions of the key management personnel were £52,876 (previous year: £50,534, including employer pension contributions). No employee has benefits in excess of £60,000 (previous year: none).
Staff costs do not include a value of the work undertaken by our 56 volunteers, of whom appoximately 80% have been asylum seekers themselves.

9. Independent Examiner Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Independent examination fees	1,225	1,212
	1,225	1,212

Notes to the accounts for the year ended 31st March 2025

10. Tangible Fixed Assets

	Computer Equipment	Fixtures, Fittings and Equipment	Total
Cost	£	£	£
At 1 April 2024	8,968	2,693	11,661
Additions	-	5,081	5,081
At 31 March 2025	8,968	7,774	16,742
Depreciation			
At 1 April 2024	8,655	2,693	11,348
Charge for Year	313	1,017	1,330
At 31 March 2025	8,968	3,710	12,678
NET BOOK VALUE			
At 31 March 2025	-	4,064	4,064
At 31 March 2024	313	-	313

11. Analysis of debtors

	2025	2024
	£	£
Debtors	7,715	9,648
Prepayments	1,153	1,093
	8,868	10,741

Debtors and prepayments related to restricted funds £300 (2024: £373) and unrestricted funds £8,568 (2024: £10,368).

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	-	8
Short-term compensated absences (holiday pay)	1,073	3,494
Other creditors and accruals	1,249	1,225
Deferred income	37,312	4,167
Taxation and social security costs	-	89
	39,634	8,983

13. Deferred income

Deferred income comprised grants relating to a future period.

Balance as at 1 April 2024	4,167
Amount released to income earned from charitable activities	(4,167)
Amount deferred in year	37,312
Balance at 31 March 2025	37,312

Notes to the accounts for the year ended 31st March 2025

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	230,488	196,859	(178,050)	(2,587)	246,710
Designated Fund	52,500	-	-	1,449	53,949
	282,988	196,859	(178,050)	(1,138)	300,659

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	163,932	184,473	(104,964)	(12,953)	230,488
Designated Fund	43,632	-	-	8,868	52,500
	207,564	184,473	(104,964)	(4,085)	282,988

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds
Designated Fund	For future redundancy costs

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Community Organisation Cost of Living Fund	3,170	-	(3,170)	-	-
Caritas Diocese of Manchester	-	6,286	(6,286)	-	-
Brown & Patel	-	3,257	(3,257)	-	-
BBC Children in Need	-	14,910	(8,958)	-	5,952
Awards for All	-	5,560	(4,658)	-	902
Daksha Patel	-	261	(261)	-	-
Grass Routes	-	1,050	(1,870)	820	-
Just Psychology	-	7,650	(7,650)	-	-
Manchester Active	351	1,500	(1,851)	-	-
Manchester City Council Our Manchester	437	44,680	(45,117)	-	-
Manchester City Council Cost of Living	-	13,455	(13,455)	-	-
Manchester City Council HWF	1,538	-	(1,538)	-	-
Manchester City Council Workclub	329	8,820	(9,149)	-	-
Manchester City Council Gorton Sacred Heart	-	5,705	(4,933)	-	772
Greater Manchester Culturally Appropriate Fund	3,942	6,683	(10,943)	318	-
Manchester Settlement	-	1,550	(1,550)	-	-
Refugee Action	1,246	82,374	(83,620)	-	-
The Charity Service	3,691	3,000	(5,124)	-	1,567
Thomas Wall Trust	1,995	-	(1,995)	-	-
Trusthouse	13,343	14,608	(25,304)	-	2,647
Oglesby Trust	3,396	13,167	(16,624)	-	(61)
	33,438	234,516	(257,313)	1,138	11,779

Notes to the accounts for the year ended 31st March 2025

14. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Manchester Active	1	-	(1)	-	-
Awards for All/Big Lottery Fund	-	2,457	(2,457)	-	-
Caritas Diocese of Manchester	-	5,200	(5,200)	-	-
Community Organisation Cost of Living Fund	-	52,267	(49,097)	-	3,170
Just Psychology	-	9,000	(9,308)	308	-
Manchester Active	-	2,616	(2,265)	-	351
Manchester City Council Our Manchester	-	44,680	(44,243)	-	437
Manchester City Council HWF	-	3,220	(1,682)	-	1,538
Manchester City Council Workclub	-	9,000	(8,671)	-	329
Manchester City Council First 1000 Days	(552)	-	-	552	-
Manchester City Council CV WB Fund	225	-	(225)	-	-
Manchester Work Club	13	-	(13)	-	-
Greater Manchester Culturally Appropriate Fund	1,798	8,858	(6,714)	-	3,942
Postcode Lottery	9,694	-	(9,699)	5	-
Refugee Action	1,246	-	-	-	1,246
Soil Association	209	-	(209)	-	-
Refugee Action	-	114,162	(114,162)	-	-
Spirit of Manchester	1,000	-	(1,000)	-	-
The Barrow Cadbury Trust	37	-	(37)	-	-
The Charity Service	14	4,500	(823)	-	3,691
Thomas Wall Trust	-	3,200	(1,205)	-	1,995
Trusthouse	-	24,551	(11,208)	-	13,343
Oglesby Trust	17,613	-	(17,437)	3,220	3,396
	31,298	283,711	(285,656)	4,085	33,438

Name of restricted fund:	Description, nature and purpose of the fund
Community Organisation Cost of Living Fund	for core costs
Caritas Diocese of Manchester	for the contingency accommodation co-ordinator
Brown & Patel	for art projects, exploring and talking about plants with displaced people
BBC Children in Need	to support Early Years setting - the creche
Awards for All	for a digital inclusion project
Daksha Patel	for art projects, exploring and talking about plants with displaced people
Grass Routes	for well-being movement and mental health
Just Psychology	for family reunion
Manchester Active	for Stay and Play groups
Manchester City Council Our Manchester	for activities and placements
Manchester City Council Cost of Living	to support specialist advice
Manchester City Council HWF	for walking group
Manchester City Council Workclub	for workclub
Manchester City Council Gorton Sacred Heart	to support the delivery of Mama and toddler group
Greater Manchester Culturally Appropriate Fund	for mental health groups
Manchester Settlement	for Stay and Play groups
Refugee Action	for core costs
The Charity Service	for volunteer expenses
Thomas Wall Trust	for employability course
Trusthouse	for family reunion and Mama and baby group
Oglesby Trust	for core funding

Notes to the accounts for the year ended 31st March 2025

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	4,064	-	-	4,064
Cash at bank and in hand	252,233	53,949	32,958	339,140
Other net current assets/(liabilities)	(9,587)	-	(21,179)	(30,766)
Total	246,710	53,949	11,779	312,438

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	313	-	-	313
Cash at bank and in hand	228,790	52,500	33,065	314,355
Other net current assets/(liabilities)	1,385	-	373	1,758
Total	230,488	52,500	33,438	316,426

16. Financial Instruments

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

THE EAST MANCHESTER COMMUNITY ASSOCIATION

England & Wales - Charity number 1131060

Accounts

THE EAST MANCHESTER COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No. 1131060

THE EAST MANCHESTER COMMUNITY ASSOCIATION

INDEX

PAGE NUMBER	CONTENTS
1 - 16	TRUSTEES ANNUAL REPORT
17	INDEPENDENT EXAMINERS REPORT
18	STATEMENT OF FINANCIAL ACTIVITIES
19	BALANCE SHEET
20	STATEMENT OF CASH FLOWS
21 - 30	NOTES TO THE ACCOUNTS

Report of the Trustees for the year ended 31 March 2024

The Trustees present their Annual Trustees' Report and financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Charitable Objects

The objects of TEMCA are:

1. To provide or assist in the provision of facilities to promote social welfare and wellbeing mainly but not exclusively for refugees, asylum-seekers and other vulnerable migrant groups.

2. To do this through:
a) The relief of financial hardship
b) Provision of information and advice
c) The promotion of physical and mental well-being
d) The provision of training and employment opportunities
e) Any other measures as appropriate

3. To advance the education of the public in general about issues relating to refugees and those seeking asylum.

4. Such other charitable purposes as trustees may from time to time determine.

The area of benefit is Greater Manchester.

Rainbow Haven is TEMCA's sole project. Rainbow Haven provides support and opportunities for asylum-seekers, refugees and other vulnerable migrants; thereby TEMCA furthers its charitable purposes for the public benefit. Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, planning future activities and setting the policies for the year.

Governance

The East Manchester Community Association (also known as TEMCA) is a charitable incorporated organisation. It is registered with the Charity Commission (1131060) and is constituted under a Trust Deed dated 25th January 2023 and amended on 24th April 2023.

Appointment of Trustees

As set out in the Articles of Association, Trustees are elected annually by members of the charitable company attending the Annual General Meeting and serve for a period of three years. This is renewable for a further two terms. A Trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year. Four Trustees have lived experience of migration.

Trustee induction and training

Trustee recruitment involves an informal interview with two members of the Trustee board, who make a recommendation to the full Board. Trustee induction takes place following appointment and Trustees are regularly encouraged to take up additional training opportunities. The Board has adopted a Code of Conduct based on Nolan principles which all Trustees are expected to adhere to. At each Board meeting Trustees are asked to declare any conflict of interest relating to items on the upcoming agenda. A register of potential conflicts of interest is maintained and reviewed annually.

Trustees and staff held an Awayday during the year. During the morning staff and Trustees were able to get to know each other better; the afternoon was devoted to Board development, facilitated by a member of Salford CVS.

Organisation

The Board of Trustees administers the charity. The board normally meets every six weeks, alternately on line and in person. The Joint CEOs are appointed by the Trustees to manage the day-to-day operation of the charity. Trustees and senior staff regularly review key organisational policies such as safeguarding, data protection, equal opportunities, finance and health and safety. Lead Trustees have been designated responsible for oversight of Rainbow Haven's Safeguarding Policies for Adults and Children; Finance; Health and Safety; and Equality and Diversity. The Board has a joint staff/Trustee Finance Sub-Committee which provides regular oversight of the charity's finances.

During the year, Natalie Shahin and Jennifer Fung were appointed Trustees.

Colin Taylor, one of the founding Trustees of TEMCA, retired. We are very grateful for the help and support he gave to Rainbow Haven over many years. During the year Cath Maffia resigned as Vice Chair and was replaced by Hazel Batchelor. Another Trustee, Natalie Shahin resigned for personal reasons.

Related parties and cooperation with other organisations

None of our Trustees receives remuneration or any other benefit from their work with the charity. Any connection between a Trustee or senior manager with any provider of services to the charity must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. In the current financial year, no such related party transactions were reported.

Our year

Achievements and Performance

Our mission is to ensure every individual we meet experiences a warm welcome and practical support to navigate complex systems, live with dignity and build safe, productive lives.

Rainbow Haven provides a place of welcome, safety, support and community to asylum seekers, refugees and vulnerable migrants in East Manchester. Founded in 2003, over the past 20 years we have grown in line with the changing needs of the people we support and the changing external landscape, building a reputation for quality, tenacity and reliability across the sector.

"Mash'Allah, an inspirational place. You can see the benefits that this organisation brings to the community and to the local authority, crossing over the voluntary, statutory, charity sectors and more. An amazing project" Sohale Ahmed, guest at 20th celebration event

The people we support are often traumatised by their experiences; even after obtaining refugee status many continue to suffer isolation and social exclusion and have to manage multiple practical difficulties to build their new lives in the UK. They have lost family, friends and culture and these losses are aggravated by poverty, poor health and language barriers. On a daily basis we see people experiencing destitution, poor housing, family separation, perinatal difficulties, poor health, trauma and multiple barriers to accessing services.

Demand for Rainbow Haven's services has continued to grow, reflecting an increasingly hostile and constantly changing asylum system; ongoing cost-of-living pressures; acute shortages of affordable housing; growing mental health problems (including acute anxiety generated by the Rwanda policy); and the direct and indirect impacts of wider global conflicts (eg in Sudan and Palestine). In addition to increased demand, people's needs are increasingly complex. We support people for as long as they need us, from arrival to integration into UK communities.

Our team of 9 staff has remained remarkably stable; we are indebted and grateful for the outstanding contributions they make to the ethos and impact of Rainbow Haven. Following the disruption of the pandemic, the emphasis this year was on consolidation and building financial and staff resilience. Our two Joint CEOs, Rachel Foakes (Joint CEO Operations) and Kate Wilkinson (Joint CEO Strategy, Finance and Partnerships) have complementary areas of expertise and experience in the refugee and charity sectors and together have provided

expert management. During the year Rachel Foakes significantly reduced her working hours before retiring in February 2024. Rachel had been involved with Rainbow Haven for many years and we are very grateful indeed for her calm, sensitive and thoughtful approach to managing the service and supporting staff. Trustees reviewed Rainbow Haven's management and were delighted to have been able to recruit a replacement Joint CEO (Operations) at significantly increased hours. Advertisements placed with Charity Jobs, the Guardian and through local networks generated over 20 applications; 5 shortlisted candidates were interviewed by teams drawn from staff and Trustees plus an external observer. We were delighted to appoint Heather Heathfield-Porter who joined Rainbow Haven in February 2024.

The TEMCA Board has continued to provide strategic oversight and to benefit from Trustees' wide range of expertise and experience.

20th Anniversary

The highlight of the year were two days of celebrations marking Rainbow Haven's 20th 'anniversary' in October. Representatives from statutory and voluntary sector partner organisations, supporters and friends were invited to share food, music, dance and displays showcasing Rainbow Haven's achievements. Organisations from across sectors were represented, including councillors, NHS and social care staff, local pharmacists, charities, freelance colleagues, volunteers, former service users, and people from the local community. Over 300 organisations and individuals were represented over the two days. We enjoyed global music and food and took part in a communal Dabke session. The friendship, support and gratitude that was manifest during the celebrations contrasted with the many challenges faced by refugees and asylum-seekers and the organisations like Rainbow Haven that seek to support them.

"What a wonderful event, epitomising Rainbow Haven – warm, welcoming, safe and inclusive" CEO Home Start Manchester

"Rainbow Haven has been the go-to place for all newcomers for the last 20yrs. You have solved thousands of problems for thousands of people. Well done!" NHS partner

Our Services

Rainbow Haven operates an open access drop-in session on Tuesdays and Thursdays, with further advice sessions and follow-up casework, a wide range of learning and wellbeing activities, and additional project work to support family reunions and asylum-seekers accommodated in contingency hotel accommodation taking place throughout the week. People attending on drop-in days receive a warm welcome and a free, healthy meal in a friendly, communal setting, with food supplied through our on-going partnership with Fareshare; our meals always include vegetarian, vegan and halal options and a range of

cuisines to make people feel at home. Our staff team is multi-lingual, including Kurdish Sorani, Tigrinya, Amharic, Urdu, Arabic, Spanish, Farsi and French speakers; we can access additional interpreting services if needed. We welcomed over 1300 people to Rainbow Haven during the year.

Specialist Information and advice

Provision of culturally appropriate, multilingual specialist advice is our core service. Our reputation locally and across Greater Manchester has continued to ensure consistently high demand. We support, and speak to, every person coming to Rainbow Haven; we triage people according to the nature/urgency of their problems and to ensure we can provide help in their preferred language. However, given our limited capacity, occasionally we have had to manage waiting lists; encourage people to come to the next drop-in session if it is not an emergency; or signpost them to other organisations.

Our team help with welfare benefits, debt, destitution, immigration, housing and health problems; additional specialisms within the team include family reunion and domestic violence. We provide emergency help for those in crisis, for example because of domestic violence or destitution. Our service benefits from the expertise of three experienced caseworkers; all are multilingual, two have lived experience of forced migration and one is a qualified social worker. Rainbow Haven is an OSIC accredited organisations. We have also trained a number of volunteers to provide entry-level advice, for example, help with submitting welfare benefit claims. Volunteers undertook training with a partner organisation, MIND, to further strengthen their advice knowledge. During the year we provided placements for 4 social work students who also contributed to the work of the team:

"I spent time at Rainbow Haven as a student. What an amazing heart-warming organisation! Keep doing the amazing things you do". Siobhan, student

This year our information and advice service supported around 1200 people, 40% of who were new cases. We have seen significant increases in new cases (average 10 per drop in session); in problems relating to housing and homelessness; and in more complex problems that require extensive follow-up casework. We hosted regular sessions with solicitors from Greater Manchester Immigration Advice Unit who supported an additional 150 asylum-seekers; and with specialist advice workers when needed, for example from Greater Manchester Coalition for Disabled People. During the year the North Manchester Community Partnership allocated us an additional temporary adviser. The pilot Home Office/Greater Manchester Refugee Transition Outcomes Fund provided weekly housing advice for people who had received a positive asylum decision, supported further by the Boaz Trust.

We noted a 78% success rate in resolving clients' initial advice enquiries over this year.

*Case study Lulu**

Lulu* is from Tunisia, married to an EU national who is originally from East Africa. When we met Lulu*, she was living in B&B accommodation as she had fled domestic abuse. She was referred to Rainbow Haven (RH) by the Local Authority Temporary Housing Team. She was from a mountain village, had only completed 2 years of school and did not speak English.

The RH team's first priority was to ensure she had access to emergency financial support. We arranged a food parcel of snacks and fruit, as she had no cooking facilities. We made a referral to a partner agency for nappies, baby milk, clothing and a pram. A RH social work student supported Lulu* to navigate Universal Credit and to open a bank account. We advocated with the local authority Children's Services on her behalf and with consent, as they had a statutory duty to ensure the family had adequate nutrition. To fulfil this duty, they were sending Lulu* to a food bank, who could not take into account her lack of cooking facilities. We worked with them to provide short term emergency financial support under the Children's Act while we liaised with the Job Centre and explored other charitable bodies who could potentially help.

Lulu* was moved to temporary accommodation in a different local authority, not local to RH. We recognised that this would increase her isolation and worked with her new local Homestart and Early Help services to provide her with support. We also connected her to online activities and provided data so she could access online 1:1 English classes. Lulu* told us how welcome RH and the team had made her feel. She said when she found RH 'This is the happiest day I've had since I came to England'

*** not her real name**

Contingency Accommodation Support

In a partnership led by Caritas and funded by Manchester City Council, we built on the support we have provided over the past 3 years to deliver an improved service for asylum- seekers housed in a large local hotel which accommodates up to 500 individuals and families, often for long periods of time. We provided information about local services and facilities and distributed vital donations of clothes, baby equipment and travel passes. Staff attended a seminar on safety and security when working in asylum-seeker temporary accommodation delivered by Hope not Hate. With other organisations working in the hotel and our own social work students and volunteers, we contributed to wider social and wellbeing activities for hotel residents.

"Mohammad's generosity in coordinating bus passes for asylum seekers is truly commendable. His actions not only alleviate financial burdens, but also brings immense joy to those he supports, ensuring their children can access education without hindrance. His kindness is making a meaningful difference in their lives". Serco staff

"Thank you for providing me with bus tickets every week. You have helped me with transportation as I don't have any money to get on the bus. I go to school because of your support. I meet friends and family because of your support". Asylum seeker

Well-being and social activities

Our programme of activities aims to promote mental and physical well-being; encourage social connectedness and supportive friendships; and boost self-confidence. Supported by funding from Our Manchester, Manchester City Council and the National Lottery Community Fund, our activities programme is reviewed quarterly in response to service user feedback and to new opportunities offered by local organisations/freelancers.

During the year, over 300 asylum seekers and refugees benefitted from our social and well-being activities. These included a choir, gardening group, trauma-informed yoga, art and crafts and volunteer-run English and Maths classes. A sewing group produced a patchwork quilt for our 20th Anniversary. We set up a walking group for women in partnership with Grass Routes CIC; and a Dabka Dance group for men with a freelance dance teacher, funded by Manchester Active. A new initiative of the Greater Manchester Health and Social Care Partnership to promote culturally appropriate mental health services enabled us to run well-being courses for men and women whose mental health was at risk. These included asylum-seeking men in temporary hotel accommodation who were at particularly high risk of anxiety and depression; and a group of women with new babies who were at risk of social isolation and poor mental health. The success of these groups led to funding being continued for a further year.

Case study

Fatoumata first came to Rainbow Haven in March 2023. She has since come regularly, to take part in the choir run by Music Action International, learning new songs from a variety of countries. She had been in the UK for 5 months before coming to us.

The sessions give her an opportunity to practice the music she loves. "In my country Senegal at school ... I was a choir leader singing in English". Fatoumata also said "I make many friends in music sessions". The music sessions help her to keep motivated during her studies. She is attending college to improve her English language skills in order to find a job or go to university in the UK.

Family Reunion

In partnership with Just Psychology and Together Now, we supported 85 families to navigate the trauma and difficulties of reuniting following separation during the asylum process. We worked with families before they arrived in the UK; on arrival, we ensured a warm welcome and that basic needs of housing, financial support, health and education were met so that

families could adjust and stabilise as quickly as possible. The other partner organisations provided psychological and parenting advice, including groups for parents and teenage children.

Destitution support

We acted as a referring agent to local foodbanks and, through partnership with British Red Cross and Stepchange, we ensured people experiencing destitution or with no recourse to public funds could access food parcels, bus fares and small cash payments for short periods of time. We secured additional funding from the National Lottery Community Fund's Cost of Living initiative to reduce the impact of the cost of living crisis through provision of additional food parcels, increased capacity to provide specialist advice and support towards the increased cost of groceries.

Mama & Baby Group

We continued to provide peri- and post-natal support through our popular weekly Mama and Baby group; 40 women attended over the year. Peri- and post-natal outcomes for this cohort are significantly worse compared to the general population, so it is critical to remove barriers to knowledge about, and access to, healthcare. The sessions reduced isolation for peri- and post-natal mothers and their infants and gave health professionals the opportunity to share advice and support with this hard-to-reach group. With support from Manchester Active, we were able to pilot a follow-on Stay and Play group, enabling mothers with older preschool children to maintain social contact and support. Other health-related activities included visits from dentists and a local pharmacist to check blood pressure and medication.

This year our family services received support from the Trusthouse Charitable Foundation.

Accessibility

We continued to offer a free, on-site creche so that parents (particularly women) could access the full range of Rainbow Haven activities. The creche provides a safe environment to play and learn; as it is often the first-time parents have left their children, it also helps prepare them for nursery and preschool. We were successful in securing funding from Children in Need to expand the service and purchase much-needed equipment.

We held our annual picnic in the park with games and food. Lots of people joined in the fun, including families. Particularly popular were balancing across a slack line and the badminton tournament.

Volunteering and employment

Our volunteer programme has continued to have two important functions: to provide support to a much bigger group of refugees and asylum-seekers than would otherwise be possible by our paid staff alone; and to offer new opportunities for the volunteers themselves. Our volunteers provided additional capacity, language skills, cultural competency and knowledge. We could not achieve the impact we do without their support.

Our Activities and Volunteer Coordinator has continued to provide a volunteering programme with opportunities across all areas of our work: administration, advice, ESOL, digital skills, maths club, gardening, work club, kitchen, reception and general volunteering. We have supported over 50 volunteers, 80 per cent of whom have lived experience of the asylum and refugee system; together they donated a massive 4800 hours. Some volunteers have been able to move on to new opportunities of education, training and work. Funders, including the Charity Service, have provided much needed support for our volunteering programme.

To ensure volunteering continues to be mutually beneficial we have:

- Reviewed and restructured the volunteering programme in consultation with volunteers. This has ensured better 1:1 support and training to help volunteers move on to further training and employment opportunities.
- Supported volunteers in accessing a Manchester Volunteer Advice Partnership training course in Advice and Guidance.
- Run a volunteer forum, attended by 12 volunteers. This is an annual event.
- Taken part in a MIND initiative training volunteers to give basic welfare rights advice.
- Supported corporate volunteering; for example, a team from another refugee charity spent a morning at Rainbow Haven tidying up the garden.

The strength and value of our volunteer programme was recognised in March 2023 when we were finalists in Manchester City Council's Be Proud Awards; we were awarded the 'Promoting Diversity and Equality Award'. We also received a participation award from Our Openshaw.

During the year, Manchester City Council provided funding for a rolling programme of two work experience 'paid placements'. Paid at Real Living Wage levels, these placements (each for 14 hours per week over 9 months) offer structured first experiences of the English workplace, often to former volunteers. One placement was in our kitchen, the second provided administrative support to our Activities and Volunteer Coordinator, freeing her to develop a streamlined volunteer programme with appropriate training and progression.

Rainbow Haven Work Club

A crucial stage in the journey to settling in the UK is finding paid employment; language is often a key barrier. We continued to help those with refugee status obtain new skills and access employment. In partnership with Refugees & Mentors and freelancer staff, and funded by Manchester City Council and the Thomas Wall Trust, we delivered a quarterly programme of skills and learning sessions:

- A volunteer-run maths group for women ran for 22 sessions and attracted 48 students.
- We ran several ESOL classes for beginner and intermediate learners; these were our most popular classes, with over 70 people attending over 28 sessions. Volunteers from the University of Manchester ran an informal conversation club for more advanced English speakers, while two more volunteers ran a vocabulary and writing practice class.
- A former volunteer now working as a freelancer ran group sessions for people to learn basic computer skills. Several other volunteers were also involved, to cover all community languages. 30+ people attended over 15 sessions.
- In partnership with Refugees & Mentors, we ran a Work Club, helping people to understand and navigate the UK employment market, from job searching and preparing CVs to linking with local employers. Due to the ongoing success of this project, we have secured funding for another 2 years.
- We secured funding to run two 6-week employability courses

Wider partnerships

We continued to participate in the three-and-a-half-year Step Change project funded by the National Lottery Community Fund and coordinated by Refugee Action. Step Change brings together Rainbow Haven, other Greater Manchester refugee charities and the Greater Manchester Combined Authority. It aims to develop a joined-up, sustainable ecosystem of support for refugees and people seeking asylum across the city-region. Our involvement in Step Change has placed Rainbow Haven firmly within the wider network of refugee and asylum-seeker support organisations in Manchester and the wider city region. Our voice, and that of the Experts by Experience group supported by Stepchange, was also heard on influential forums such as the Vulnerable Migrants network, NHS Clinical Commissioning Groups and at the 'Migrant Exchange' national forum led by Refugee Action. Stepchange's on-going evaluation has shown that we are already on target to meet many of the programme outcomes. The partnership is now working to sustain the Stepchange initiative for a further term.

We have continued to work with numerous other partner agencies to extend the range of services and activities we can offer refugees and asylum-seekers.

We are grateful to the United Reform Church, which continues to be a very sympathetic and supportive landlord.

Staff wellbeing and development

Free from the urgent pressures of Covid, there was time this year to invest in our staff team and focus on staff well-being and development. Regular specialist supervision continued for the advice team, who encounter many distressing situations and complex problems on a daily basis. The Joint CEOs provided individual and team support to strengthen the team and ensure they could deliver high quality services in a working environment that also promoted their well-being. A staff day out in Manchester with a guide and quiz was followed by a team-building session. Additionally:

- Frontline staff received regular clinical supervision
- Weekly team meetings, supervision and appraisal provided opportunities to share and learn.
- We were reaccredited as a Real Living Wage employer.
- Any recruitment was carried out using Safer Recruitment processes

There were also opportunities to invest in staff training and development:

- One of the advice team completed the OISC Level 1 course before applying for OISC registration.
- Three caseworkers and five advice volunteers attended a half day training session on HIV/AIDS awareness delivered by George House Trust.
- The Activities and Volunteer Coordinator undertook training in staff supervision, to boost her skills and confidence in supervising the new Activities Support Worker 'paid placement' worker.
- A member of staff updated his Food Safety and Hygiene qualification to provide back-up help in the kitchen.
- A programme of regular 1:1 supervision and development meetings between the Joint CEO (Operations) and each member of staff was initiated.
- Four members of staff trained as Fire Wardens and a fire safety inspection was carried out.

Summary of outcomes and impact

- Our specialist Advice and Information team supported 1193 individuals.
- The kitchen team (one member of staff plus volunteers), provided 8400 meals, average 175 meals per week, using food initiatives such as Fare Share.
- We supported 85 families to navigate the trauma and difficulties of complex family reunion processes.
- 54 volunteers, 81% of whom had lived experience, added capacity, skills and cultural knowledge and donated a massive 4800 hours of help.
- 360 asylum seekers and refugees took part in social and wellbeing activities
- 150 asylum seekers and refugees improved their skills by attending courses and other learning opportunities.
- Two former volunteers took up paid placement opportunities at Rainbow Haven
- 40 peri- and post-natal mums attended our Mama and Baby group.
- We provided 1:1 support on site during drop-in sessions, in partnership with NHS professionals and held targeted mental wellbeing groups with clinical support.
- In partnership with Red Cross, we provided 300 destitute people with emergency support.
- We provided weekly support to 500+ asylum-seekers, including many families, in hotel accommodation.
- Our creche continued to provide a culturally appropriate early years setting.

Financial review

Total income for the year ending 31st March 2024 was £468,184 (2023 380,079). Total expenditure was £390,620 (2023 £346,683). Restricted income was £283,711 (2023 £206,382) and unrestricted income was £184,473 (2023 £173,697). Unrestricted reserves at 31st March 2024 were £282,988 of which £52,325 were designated for closure costs. The free reserves figure of £230,175 met our reserves policy of at least four months running costs. As noted below we will be losing a major source of funding early in 2024/25 and we have therefore built up our reserves to allow us to continue to provide our services whilst we seek alternative funding.

A major source of funding came from the National Lottery via the Stepchange Initiative, which continues until the end of the first half of financial year 2024-2025. We also again received a substantial sum from an anonymous donor whose generosity has for some time helped us to provide a wider range of activities than would otherwise have been possible. We are very grateful to all our funders for their support and their recognition of the value of Rainbow Haven's work, particularly the Oglesby Trust, Garfield Weston Foundation and Lloyds

Foundation, who have made significant contributions to our activities this year. We are also extremely grateful to the St Paul's and St John's United Reform Church, which continued to be a sympathetic and supportive landlord, particularly during the winter energy price increases.

The success we achieved in fund-raising this financial year was largely due to our Joint CEO (Strategy, Finance and Partnerships). In the current climate all charities are finding fund-raising very challenging and it puts a tremendous strain on the charity's management, sometimes at the expense of other activities.

Financial governance.

Our Finance subcommittee comprises the Treasurer, CEO (Strategy, Finance and Partnerships) and another Trustee with finance expertise.

Investment powers and policy

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

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was £230,488 of which £230,175 are free reserves after allowing for funds tied up in fixed assets.

Trustees aim to maintain free reserves in unrestricted funds at a level that equates to at least four months of unrestricted charitable expenditure, in addition to money designated for statutory redundancy costs. The Trustees consider that this will provide sufficient funds to continue the charity's core operations, including the submission of grant applications, and ensure that staffing, support and governance costs are covered. 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.

Financial Risk management

The major financial risk to which the charity is exposed, ie loss of funding streams, are reviewed on a 6 weekly basis as part of the Treasurer's report to the board of Trustees.

Plans for future periods

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

Trustees

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

Mr K Affriyie	
Ms H Batchelor	Vice Chair from October 2023
Ms Anna Bennett	Treasurer from October 2023
Mr J Diatapakola	
Ms Katie Fernandez	Secretary
Professor C Glendinning	Chair
Ms C Maffia	Vice Chair until October 2023
Ms JB Mutombo	
Ms Natalie Shahin	(appointed May 2023, resigned March 2024)
Mr CB Taylor	(resigned October 2023)
Mr AJ Tyrrell	Treasurer until October 2023 (resigned September 2024)
Ms J Hiu Wai Fung	(appointed May 2023)

Chief Executive Officers

Ms Rachel Foakes	until February 2023
Ms Kate Wilkinson	
Ms Heather Heathfield Porter	from February 2023

Registered office

113 Abbey Hey Lane
Gorton
Manchester
M18 8TJ

Independent Examiners

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

Bankers

Co-operative Bank
Balloon Street
Manchester
M60 4EP

Manchester Credit Union
Ground Floor
Queens Court
24 Queen Street
Manchester
M2 5HX

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

Vernon Building Society
19 St Petersgate
Stockport
SK1 1HF

Redwood Bank Limited
The Nexus Building
Broadway
Letchworth Garden City
SG6 3TA

Trustees' responsibilities in relation to the financial statements

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

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees.

_____

Professor C Glendinning

Chair

Date: 1st October 2024

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE EAST MANCHESTER COMMUNITY ASSOCIATION REGISTERED CHARITY NO. 1182039

I report on the accounts of the charity, for the year ended 31st March 2024, which are set out on pages 18 to 30.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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 preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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
- To state whether particular matters have come to my attention.

Basis of Independent Examiners 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 below.

Independent Examiner's Statement

In connection with my examination, other than listed below, 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 have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,

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.

Signed: A.M.King

AM King FCCA
Date: 1st October 2024

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Income from:					
Donations and legacies	(3)	69,674	-	69,674	65,623
Charitable Activities	(4)	107,796	283,711	391,507	312,575
Investment Income		7,003	-	7,003	1,881
Total		184,473	283,711	468,184	380,079
Expenditure on:					
Raising Funds	(5)	118	-	118	-
Charitable Activities	(5)	104,846	285,656	390,502	346,683
Total		104,964	285,656	390,620	346,683
Net income/(expenditure)		79,509	(1,945)	77,564	33,396
Transfers between funds	(14)	(4,085)	4,085	-	-
Net movement in funds		75,424	2,140	77,564	33,396
Reconciliation of funds					
Total funds brought forward	(14)	207,564	31,298	238,862	205,466
Total funds carried forward	(14)	282,988	33,438	316,426	238,862

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 20 to 30 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

Company Registration Number:

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(10)	313	971
Total fixed assets		313	971
Current assets:			
Debtors	(11)	10,741	3,269
Cash at Bank & in Hand		314,355	251,965
Total current assets		325,096	255,234
Liabilities:			
Creditors: Amounts falling due within one year	(12)	8,983	17,343
Net current assets or liabilities		316,113	237,891
Total assets less current liabilities		316,426	238,862
Total net assets or liabilities		316,426	238,862
The funds of the charity:			
Restricted income funds	(14)	33,438	31,298
Unrestricted income funds	(14)	282,988	207,564
Total charity funds		316,426	238,862

Approved by the trustees on 1st October 2024

_____ Ms Anna Bennett Treasurer

The notes on pages 20 to 30 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2024

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

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Net movement in funds	77,564	33,396
Add back depreciation	658	1,869
Deduct investment income	(7,003)	(1,881)
Decrease/(increase) in debtors	(7,472)	3,490
Increase/(decrease) in creditors	(8,360)	15,821
Net cash used in operating activities	55,387	52,695
Cash flows from investment activities:		
Interest	7,003	1,881
Purchase of fixed assets	-	(941)
Net cash provided by investing activities	7,003	940
Increase/(decrease) in cash and cash equivalents during the year	62,390	53,635
Cash and cash equivalents brought forward	251,965	198,330
Cash and cash equivalents carried forward	**314,355**	**251,965**

Notes to the accounts for the year ended 31st March 2024

1. Accounting policies

(a) Basis of preparation and assessment of going concern

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

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 23 restricted funds.

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

Further details of each fund are disclosed in note 14.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of cost.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

The costs of raising funds consists of advertising and marketing.

(h) Charitable Activities

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

Notes to the accounts for the year ended 31st March 2024

(i) Tangible fixed assets and depreciation

All assets costing more than £750 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

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

(j) Realised gains and losses

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

(k) Pensions

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

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	£	£	£	£
Donations & Gift Aid	12,174	-	12,174	15,623
Anonymous	57,500	-	57,500	50,000
	69,674	-	69,674	65,623

Previous reporting period

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023
	£	£	£
Donations & Gift Aid	15,623	-	15,623
Anonymous	50,000	-	50,000
	65,623	-	65,623

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	£	£	£	£
Destitution Support	40,415	-	40,415	24,213
Service Income	1,658	-	1,658	90
Student Placement Fees	1,890	-	1,890	3,780
Unrestricted grants:				
AB Trust	-	-	-	20,000
The Big Life	1,500	-	1,500	1,500
Garfield Weston	7,500	-	7,500	22,500
Lloyds Bank Foundation	25,000	-	25,000	-
NHS Federation	-	-	-	500
Refugee Action	-	-	-	360
Refugees & Mentors	4,000	-	4,000	-
The Leigh Trust	-	-	-	2,000
Oglesby Trust	20,833	-	20,833	25,000
Pat Newman Trust	-	-	-	1,250
29th May 1969	5,000	-	5,000	-
Salford CVS	-	-	-	5,000
Restricted grants:				
Awards for All/Big Lottery Fund	-	2,457	2,457	7,371
Caritas Diocese of Manchester	-	5,200	5,200	1,011
Community Organisation Cost of Living Fund	-	52,267	52,267	-
Just Psychology	-	9,000	9,000	9,360
Manchester Active	-	2,616	2,616	-
Manchester City Council Our Manchester	-	44,680	44,680	-
Manchester City Council HWF	-	3,220	3,220	-
Manchester City Council Workclub	-	9,000	9,000	-
Manchester City Council First 1000 Days	-	-	-	8,333
Manchester Settlement	-	-	-	1,500
Manchester Work Club	-	-	-	9,000
Our Manchester	-	-	-	20,000
Greater Manchester Culturally Appropriate Fund	-	8,858	8,858	8,701
Postcode Lottery	-	-	-	23,209
Refugee Action	-	114,162	114,162	-
Spirit of Manchester	-	-	-	1,000
Step Change	-	-	-	111,924
The Charity Service	-	4,500	4,500	1,500
Thomas Wall Trust	-	3,200	3,200	-
Together Now	-	-	-	1,973
Trusthouse	-	24,551	24,551	-
Oglesby Trust	-	-	-	1,500
	107,796	283,711	391,507	312,575

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023
	£	£	£
Destitution Support	24,213	-	24,213
Service Income	90	-	90
Student Placement Fees	3,780	-	3,780
Unrestricted grants:			
AB Trust	20,000	-	20,000
The Big Life	1,500	-	1,500
Garfield Weston	22,500	-	22,500
NHS Federation	500	-	500
Refugee Action	360	-	360
The Leigh Trust	2,000	-	2,000
Oglesby Trust	25,000	-	25,000
Pat Newman Trust	1,250	-	1,250
Salford CVS	5,000	-	5,000
Restricted grants:			
Awards for All/Big Lottery Fund	-	7,371	7,371
Caritas Diocese of Manchester	-	1,011	1,011
Just Psychology	-	9,360	9,360
Manchester City Council First 1000 Days	-	8,333	8,333
Manchester Settlement	-	1,500	1,500
Manchester Work Club	-	9,000	9,000
Our Manchester	-	20,000	20,000
Greater Manchester Culturally Appropriate Fund	-	8,701	8,701
Postcode Lottery	-	23,209	23,209
Spirit of Manchester	-	1,000	1,000
Step Change	-	111,924	111,924
The Charity Service	-	1,500	1,500
Together Now	-	1,973	1,973
Oglesby Trust	-	1,500	1,500
	106,193	206,382	312,575

Notes to the accounts for the year ended 31st March 2024

5. Expenditure

	Asylum Seeker and Refugee Support	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£	£
Expenditure on raising funds:			
Advertising and marketing	118	118	-
	118	118	-
Expenditure on charitable activities:			
Employment Costs	260,580	260,580	228,225
Recruitment	1,169	1,169	6,000
Training	695	695	1,711
Computer Costs	4,079	4,079	4,089
Activity Costs	39,405	39,405	39,941
Subcontracted Services	-	-	5,205
Staffing Costs	1,552	1,552	963
Staff Supervision	93	93	14
Volunteer Expenses	5,376	5,376	7,275
Freelance	-	-	100
Database Costs	840	840	-
DBS Fees	-	-	90
Bank Charges	-	-	2
Travel Expenses	292	292	231
Destitution Costs	50,324	50,324	27,611
Subscriptions	192	192	70
Minor Equipment	-	-	473
Telephone	3,027	3,027	3,617
Rent, Rates and Water	14,109	14,109	10,871
Insurance	1,835	1,835	1,065
Governance and Support Costs	2,909	2,909	4,655
Post, Printing & Stationery	3,367	3,367	2,606
Depreciation	658	658	1,869
	390,502	390,502	346,683
	390,620	390,620	346,683

Restricted funds	285,656	215,701
Unrestricted funds	104,964	130,982
	390,620	346,683

Notes to the accounts for the year ended 31st March 2024

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

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

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,212	1,212	type of cost
Payroll Bureau Fees	1,697	-	1,697	type of cost
	1,697	1,212	2,909	

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,482	1,482	type of cost
Consultancy	1,625	-	1,625	type of cost
Payroll Bureau Fees	1,548	-	1,548	type of cost
	3,173	1,482	4,655	

8. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	234,853	206,303
Social Security Costs	14,565	12,097
Pension Costs	11,162	9,825
	260,580	228,225
Charitable activities	260,580	228,225
Support costs	-	-
	260,580	228,225

The average number of employees during the year was 11, FTE 7.1 (previous year: 10, FTE 6.7).
The charity considers its key management personnel comprises the trustees and Joint CEO's. The total employment benefits, including employer NI and pension contributions of the key management personnel were £50,534 (previous year: £46,020, including employer pension contributions). No employee has benefits in excess of £60,000 (previous year: none).
Staff costs do not include a value of the work undertaken by our 63 volunteers, of whom appoximately 80% have been asylum seekers themselves.

9. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees	1,212	1,002
Independent examination fees - additional prior year charge	-	480
	1,212	1,002

Notes to the accounts for the year ended 31st March 2024

10. Tangible Fixed Assets

	Computer Equipment	Fixtures, Fittings and Equipment	Total
Cost	£	£	£
At 1 April 2023	8,968	2,693	11,661
Additions	-	-	-
At 31 March 2024	8,968	2,693	11,661
Depreciation			
At 1 April 2023	7,997	2,693	10,690
Charge for Year	658	-	658
At 31 March 2024	8,655	2,693	11,348
NET BOOK VALUE			
At 31 March 2024	313	-	313
At 31 March 2023	971	-	971

11. Analysis of debtors

	2024	2023
	£	£
Debtors	9,648	2,145
Prepayments	1,093	1,124
	10,741	3,269

Debtors and prepayments related to restricted funds £373 (2023: £2,162) and unrestricted funds £10,368 (2023: £1,107).

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	8	8
Short-term compensated absences (holiday pay)	3,494	4,546
Other creditors and accruals	1,225	1,243
Deferred income	4,167	11,457
Taxation and social security costs	89	89
	8,983	17,343

13. Deferred income

Deferred income comprised grants relating to a future period.

Balance as at 1 April 2023	11,457
Amount released to income earned from charitable activities	(11,457)
Amount deferred in year	4,167
Balance at 31 March 2024	4,167

Notes to the accounts for the year ended 31st March 2024

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	163,932	184,473	(104,964)	(12,953)	230,488
Designated Fund	43,632	-	-	8,868	52,500
	207,564	184,473	(104,964)	(4,085)	282,988

Previous reporting period

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

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds
Designated Fund	For future redundancy costs

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Manchester Active	1	-	(1)	-	-
Awards for All/Big Lottery Fund	-	2,457	(2,457)	-	-
Caritas Diocese of Manchester	-	5,200	(5,200)	-	-
Community Organisation Cost of Living Fund	-	52,267	(49,097)	-	3,170
Just Psychology	-	9,000	(9,308)	308	-
Manchester Active	-	2,616	(2,265)	-	351
Manchester City Council Our Manchester	-	44,680	(44,243)	-	437
Manchester City Council HWF	-	3,220	(1,682)	-	1,538
Manchester City Council Workclub	-	9,000	(8,671)	-	329
Manchester City Council First 1000 Days	(552)	-	-	552	-
Manchester City Council CV WB Fund	225	-	(225)	-	-
Manchester Work Club	13	-	(13)	-	-
Greater Manchester Culturally Appropriate Fund	1,798	8,858	(6,714)	-	3,942
Postcode Lottery	9,694	-	(9,699)	5	-
Refugee Action	1,246	-	-	-	1,246
Soil Association	209	-	(209)	-	-
Refugee Action	-	114,162	(114,162)	-	-
Spirit of Manchester	1,000	-	(1,000)	-	-
The Barrow Cadbury Trust	37	-	(37)	-	-
The Charity Service	14	4,500	(823)	-	3,691
Thomas Wall Trust	-	3,200	(1,205)	-	1,995
Trusthouse	-	24,551	(11,208)	-	13,343
Oglesby Trust	17,613	-	(17,437)	3,220	3,396
	31,298	283,711	(285,656)	4,085	33,438

Notes to the accounts for the year ended 31st March 2024

14. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

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

Name of restricted fund:	Description, nature and purpose of the fund
Manchester Active	for Stay and Play groups
Awards for All/Big Lottery Fund	for salaries
Caritas Diocese of Manchester	for the contingency accommodation co-ordinator
Community Organisation Cost of Living Fund	for core costs
Just Psychology	for family reunion
Manchester Active	for Stay and Play groups
Manchester City Council Our Manchester	for activities and placements
Manchester City Council HWF	for walking group
Manchester City Council Workclub	for workclub
Manchester City Council First 1000 Days	for Early Years support project
Manchester City Council CV WB Fund	for Covid recovery wellbeing project. The balance on this fund represents future depreciation
Manchester Work Club	for employability support
Greater Manchester Culturally Appropriate Fund	for mental health groups
Postcode Lottery	for co-ordination support
Refugee Action	for core costs
Soil Association	for food poverty support
Refugee Action	for core costs
Spirit of Manchester	for Computer Club
The Barrow Cadbury Trust	for Covid Wellbeing programme
The Charity Service	for volunteer expenses
Thomas Wall Trust	for employability course
Trusthouse	for family reunion and Mama and baby group
Oglesby Trust	for core funding

Notes to the accounts for the year ended 31st March 2024

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	313	-	-	313
Cash at bank and in hand	228,790	52,500	33,065	314,355
Other net current assets/(liabilities)	1,385	-	373	1,758
Total	230,488	52,500	33,438	316,426

Previous reporting period

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

16. Financial Instruments

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

THE EAST MANCHESTER COMMUNITY ASSOCIATION

England & Wales - Charity number 1131060

Accounts

THE EAST MANCHESTER COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No. 1131060

THE EAST MANCHESTER COMMUNITY ASSOCIATION

INDEX

PAGE NUMBER	CONTENTS
1 - 11	TRUSTEES ANNUAL REPORT
12	INDEPENDENT EXAMINERS REPORT
13	STATEMENT OF FINANCIAL ACTIVITIES
14	BALANCE SHEET
15	STATEMENT OF CASH FLOWS
16 - 25	NOTES TO THE ACCOUNTS

THE EAST MANCHESTER COMMUNITY ASSOCIATION

Report of the Trustees for the year ended 31 March 2023

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

Charitable Objects

The objects of TEMCA are:

1. To provide or assist in the provision of facilities to promote social welfare and wellbeing mainly but not exclusively for refugees, asylum-seekers and other vulnerable migrant groups.

2. To do this through:
a) The relief of financial hardship
b) Provision of information and advice
c) The promotion of physical and mental well-being
d) The provision of training and employment opportunities
e) Any other measures as appropriate

3. To advance the education of the public in general about issues relating to refugees and those seeking asylum.

4. Such other charitable purposes as trustees may from time to time determine.

The area of benefit is Greater Manchester

Rainbow Haven is TEMCA's sole project. Rainbow Haven provides support and opportunities for asylum seekers, refugees and other vulnerable migrants. In this way TEMCA furthers its charitable purposes for the public benefit; trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, planning future activities and setting the policies for the year.

Overview of our Achievements and Performance

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

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

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

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

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

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

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

Our services and activities

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

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

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

Advice services

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

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

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

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

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

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

Family Reunion

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

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

Education, employability and life skills

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

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

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

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

Volunteer programme

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

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

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

Activities to support well-being

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

During the year, activities included:

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

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

Staff training and development

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

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

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

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

We have been reaccredited as a Real Living Wage employer.

Financial Review

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

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

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

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

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

Financial governance

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

Investment powers and policy

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

Reserves policy and going concern

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

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

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

Risk management

The major risks to which the charity is exposed, ie loss of funding streams, are reviewed on a 6 weekly basis as part of the Treasurer's report to the board of Trustees.

Plans for future periods

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

Charity structure, governance and management

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

Constitution

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

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

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

Trustee arrangements

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

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

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

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

Related parties and cooperation with other organisations

None of our Trustees receives remuneration or any other benefit from their work with the charity. Any connection between a Trustee or senior manager with any provider of services to the charity must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. In the current financial year, no such related party transactions were reported.

Reference and administrative information

Charity name: The East Manchester Community Association also known as TEMCA
Charity number: 1131060
Previous Company registration number: 02044714 (until 25th January 2023)

Trustees

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

Mr K Affriyie
Ms H Batchelor (appointed May 2022; appointed Deputy Chair 7 November 2023)
Ms Anna Bennett (appointed July 2022; appointed Treasurer 7 November 2023)
Mr J Diatapakola
Ms Katie Fernandez Secretary (appointed February 2023)
Professor C Glendinning Chair
Ms C Maffia Vice Chair (resigned as Vice Chair 7 November 2023)
Ms JB Mutombo
Mr CB Taylor (resigned 7 November 2023)
Mr AJ Tyrrell Treasurer (resigned as Treasurer 7 November 2023)

Joint Chief Executive Officers
Ms Rachel Foakes
Ms Kate Wilkinson

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113 Abbey Hey Lane
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Manchester
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Shawbrook Bank
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

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

Trustees' responsibilities in relation to the financial statements

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

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees.

Professor C Glendinning

Chair

Date: 11th December 2023

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

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 13 to 25.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

AM King FCCA A.M. King
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 11th December 2023

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

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

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

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

BALANCE SHEET AS AT 31 MARCH 2023

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

Approved by the trustees on 11th December 2023

Ms Anna Bennett Treasurer

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

Statement of Cash Flows for the year ending 31 March 2023

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

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

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

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

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 23 restricted funds.

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

Further details of each fund are disclosed in note 14.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of cost.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

The costs of raising funds consists of advertising and marketing.

(h) Charitable Activities

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

Notes to the accounts

(i) Tangible fixed assets and depreciation
All assets costing more than £750 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

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

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

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

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

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

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

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

Previous reporting period

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

Notes to the accounts

4. Income from charitable activities

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

Notes to the accounts

4. Income from charitable activities

Previous reporting period

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

Notes to the accounts

5. Expenditure

	Asylum Seeker and Refugee Support	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£	£
Expenditure on raising funds:			
Advertising and marketing	-	-	-
	-	-	-
Expenditure on charitable activities:			
Employment Costs	228,225	228,225	199,554
Recruitment	6,000	6,000	1,800
Training	1,711	1,711	981
Computer Costs	4,089	4,089	3,769
Activity Costs	39,941	39,941	37,857
Subcontracted Services	5,205	5,205	26,829
Staffing Costs	963	963	-
Staff Supervision	14	14	480
Volunteer Expenses	7,275	7,275	5,318
Freelance	100	100	-
DBS Fees	90	90	-
Bank Charges	2	2	46
Travel Expenses	231	231	184
Destitution Costs	27,611	27,611	30,315
Repairs and Renewals	-	-	120
Subscriptions	70	70	317
Minor Equipment	473	473	3,712
Telephone	3,617	3,617	3,610
Rent, Rates and Water	10,871	10,871	10,300
Insurance	1,065	1,065	1,086
Governance and Support Costs	4,655	4,655	12,335
Post, Printing & Stationery	2,606	2,606	2,423
Depreciation	1,869	1,869	1,795
	346,683	346,683	342,832
	346,683	346,683	342,832

Restricted funds	215,701	261,697
Unrestricted funds	130,982	81,135
	346,683	342,832

Notes to the accounts

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

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

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,482	1,482	type of cost
Consultancy	1,625	-	1,625	type of cost
Payroll Bureau Fees	1,548	-	1,548	type of cost
	3,173	1,482	4,655	

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

8. Analysis of staff costs

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

The average number of employees during the year was 10, FTE 6.7 (previous year: 9, FTE 7).
The charity considers its key management personnel comprises the trustees and Business and Development Manager. The total employment benefits, including employer pension contributions of the key management personnel were £46,020 (previous year: £26,161). No employee has benefits in excess of £60,000 (previous year: none).
Staff costs do not include a value of the work undertaken by our 56 volunteers, of whom appoximately 80% have been asylum seekers themselves.

9. Independent Examiner Fees

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

Notes to the accounts

10. Tangible Fixed Assets

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

11. Analysis of debtors

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

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

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	8	8
Overspent Cash	-	375
Short-term compensated absences (holiday pay)	4,546	-
Other creditors and accruals	1,243	1,050
Deferred income	11,457	-
Taxation and social security costs	89	89
	17,343	1,522

13. Deferred income

Deferred income comprised grants relating to a future period.	
Balance as at 1 April 2022	-
Amount released to income earned from charitable activities	-
Amount deferred in year	11,457
Balance at 31 March 2023	11,457

Notes to the accounts

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Previous reporting period

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

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds
Designated Fund	For future redundancy costs

Analysis of movements in restricted funds

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

14. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Anonymous	25,000	-	(25,000)	-	-
Cinderella Fund	-	681	(681)	-	-
HMRC CVJRS Grants	-	5,228	(5,228)	-	-
Manchester Active	-	6,348	(5,942)	-	406
Manchester City Council First 1000 Days	9,353	51,000	(49,022)	-	11,331
Manchester City Council CV WB Fund	5,000	5,750	(10,302)	-	448
Manchester Work Club	-	12,200	(12,200)	-	-
Our Manchester	(105)	20,000	(19,878)	-	17
Greater Manchester Mental Health	1,587	-	-	-	1,587
NSCCT	4,183	-	(4,168)	-	15
Refugee Action	-	109,729	(108,483)	-	1,246
Soil Association	209	-	-	-	209
Rayne Trust	4,000	-	(4,000)	-	-
The Barrow Cadbury Trust	6,594	100	(6,657)	-	37
Tudor Trust	1,791	-	(1,927)	136	-
Oglesby Trust	6,569	-	(6,569)	-	-
Big Lottery Fund (British Red Cross) (3)	1,507	-	(1,072)	-	435
Big Lottery Fund (British Red Cross) (2)	4,108	-	(568)	-	3,540
	69,796	211,036	(261,697)	136	19,271

Name of restricted fund:	Description, nature and purpose of the fund
Manchester Active	for women's sports, mindfulness and ESOL
Manchester City Council First 1000 Days	for Early Years support project
Manchester City Council CV WB Fund	for Covid recovery wellbeing project. The balance on this fund represents future depreciation
Manchester Settlement	for staff wellbeing
Manchester Work Club	for employability support
Our Manchester	for contribution to core costs
Greater Manchester Mental Health	for support and group work for new mothers
NSCCT	for health and mental wellbeing support and casework
Greater Manchester Culturally Appropriate Fund	to support the delivery of two 10 week mental health groups
Postcode Lottery	to support the work of the charity
Refugee Action	for advice service salaries
Soil Association	for food poverty support
Spirit of Manchester	for Computer Club
Step Change	for a 40% contribution to current operations
The Barrow Cadbury Trust	for Covid Wellbeing programme
The Charity Service	for volunteer expenses
Together Now	for Family reunion
Oglesby Trust	for core funding
Awards for All/Big Lottery Fund	to support the work of the Activities and Volunteer Co-ordinator
Caritas Diocese of Manchester	for support at Britannia Hotel
Just Psychology	to do casework for family reunion cases
Big Lottery Fund (British Red Cross) (3)	for salaries and Covid response project costs
Big Lottery Fund (British Red Cross) (2)	for salaries, travel, training, general running costs and overheads

Notes to the accounts

15. Analysis of net assets between funds

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

Previous reporting period

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

16. Financial Instruments

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

THE EAST MANCHESTER COMMUNITY ASSOCIATION

England & Wales - Charity number 1131060

Accounts

THE EAST MANCHESTER COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Registered Charity No. 1131060
Company Registration No. 2044714

THE EAST MANCHESTER COMMUNITY ASSOCIATION

INDEX

PAGE NUMBER	CONTENTS
1 - 9	TRUSTEES ANNUAL REPORT
10	INDEPENDENT EXAMINERS REPORT
11	STATEMENT OF FINANCIAL ACTIVITIES
12	BALANCE SHEET
13	STATEMENT OF CASH FLOWS
14 - 23	NOTES TO THE ACCOUNTS

THE EAST MANCHESTER COMMUNITY ASSOCIATION

Report of the Trustees for the year ended 31 March 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 31 March 2022 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).

Objects

The objects of TEMCA are:

- The relief of poverty in the Greater Manchester area
- To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances, with the object of improving their conditions of life.
- Promotion of racial harmony for the public benefit by:
    - promoting knowledge and understanding between different racial groups.
    - advancing education and raising awareness about different racial groups to promote good relations between persons of different racial groups.
    - working towards the elimination of discrimination on the grounds of race.
- The advancement of education
- The relief of those in need by reason of financial hardship or other disadvantage.
- Such other charitable purposes as Trustees may from time to time determine.

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

Overview of our Achievements and Performance

This was another demanding year which again demonstrated the resilience of Rainbow Haven and the ability of our staff team and volunteers to respond flexibly rapidly changing circumstances. The pandemic presented huge challenges for us all, especially our service users. As restrictions gradually lifted and face-to-face contact became safer, we reviewed the changes we had made during lockdown and decided to continue some arrangements that improved the efficiency of services and access for service users.

This year saw the launch of the National Lottery Community Fund's Stepchange programme, co-ordinated by Refugee Action. Stepchange brings together Rainbow Haven, other Greater Manchester refugee charities and the Greater Manchester Combined Authority. Over three and a half years, Stepchange aims to transform the current patchy and fragmented web of services into a joined-up, collaborative support system for refugees and asylum-seekers across the region. A key objective is to build a network of holistic, multi-service community hubs across the region. Rainbow Haven has many

years' experience of operating a model of this kind, so we are look forward to contributing our experience to the programme. Our involvement in Stepchange's on-going evaluation shows that we are already on target to meet many of the programme outcomes.

Other highlights of the year include the introduction of new training and roles for volunteers so they can take on specific areas of advice work. This has freed up our experienced staff to deal with more complex issues. We have also continued to provide information and advice for asylum-seekers accommodated in a local hotel.

The biggest changes this year have been to our staff. In December our Manager Kate Percival left Rainbow Haven. In just three years, Kate had a huge, positive impact on Rainbow Haven. Among many achievements, she initiated the upgrade of our IT and finance systems; organised improvements to our premises to provide bespoke office and crèche facilities; strengthened and extended our partnerships with other local charities; and, most importantly, led and supported the staff team through the stresses of the Covid pandemic. Through her imaginative and innovative leadership, Rainbow Haven was able to access sources of emergency funding and continue to support vulnerable service users at a time when other charities were struggling. Kate left Rainbow Haven in a strong position and we were all sorry to lose her.

Following Kate's resignation, we were delighted that our previous Manager Rachel Foakes agreed to return on a part-time consultancy basis to support the staff at a time of great uncertainty. She later accepted the role of co-Manager responsible for staffing and operations. With the help of specialist recruitment agency Charity People, we set about recruiting a second co-Manager with responsibility for fund-raising and partnerships. It has been obvious for a number of years that the position of Manager carries too many responsibilities for a single full-time post, and our managers have been under considerable pressure to fulfil all their commitments. It is our intention to increase our overall management capacity as soon as funding allows.

Clinical supervision for the advice team was also reinstated and we held a professionally-supported Awayday for the whole team to promote well-being and rebuild resilience.

Activities

Continuing impact of Covid

At the start of the 2021/22 financial year, Covid restrictions and staff sickness led to repeated closures of our drop-in service and a return to remote activities. Additional work was involved in communicating these changes and supporting clients with limited digital skills to access on-line activities. More help was also needed by destitute clients as temporary, emergency Covid support ended.

Our clients typically have high levels of vaccine hesitancy. We therefore trained a freelance worker and volunteers to encourage take up of Covid vaccinations.

Face-to-face activities gradually resumed as restrictions were lifted, although we had to restrict numbers in some classes to maintain Covid safety. Other services continued to be delivered in hybrid form (face-to-face plus on-line) as a way of managing demand. By the end of the year, we were able to resume offering a full range of activities, appointments and other support services across Tuesdays, Wednesdays and Thursdays.

Working from home, without the usual support of the team, was stressful for staff. We responded by reinstating clinical supervision and planning a professionally-facilitated awayday focused on recovery

and building resilience. Reflecting the turbulence following the end of the pandemic, we were unfortunately unsuccessful in appointing a part-time temporary Development Manager or a volunteer to develop our social media profile during the year.

During the year, Rainbow Haven was accredited as Real Living Wage employer.

Advice services

Demand for advice increased considerably during the pandemic, partly because travel restrictions prevented people travelling to other advice providers. At one stage we were receiving over 100 enquiries a week. Most enquiries are about benefits, housing or involve signposting to other organisations; as the pandemic receded, former familiar problems such as Universal Credit claims/ sanctions and housing problems/eviction threats re-emerged. We occasionally receive immigration-related enquiries, usually from people waiting for a Home Office interview.

To manage demand, we have continued to provide a hybrid service, which can be accessed at a drop-in session on Tuesdays and by phone on Wednesdays and Thursdays.

During the year we installed a new digital recording system – AIMS – to better capture the activities and outcomes of our advice service. Over the year we helped 1131 individuals; 40% were one-off enquiries and 60% involved repeat contacts. Two-thirds of clients had refugee status. By far the largest group of clients came from Eritrea; the remainder were from a wide range of Middle East, South Asian and African countries.

Family Reunion

A considerable volume of advice work comes from our Family Reunion project, which we are delivering in partnership with Just Psychology and which launched in autumn 2021. Families who are separated as a result of migration often face difficulties with re-building and maintaining relationships after they are reunited. This can result in family breakdown, the involvement of social services, and the children being taken into the care system. We also have close links with Together Now that support our delivery of this work.

Together with our partners, we are providing preventative work aimed at families that have recently been reunited following separation as a result of their migration journeys. The project is aimed at parents and children who have been separated, and also at parents who have been separated and then reunited. The focus is on re-building previous relationships as well as new ones (e.g., for step parents and children who are meeting for the first time, and for children who were infants when their parents left). Additional to support for individual families, Rainbow Haven provides community drop-in sessions that offer support and activities for refugees, asylum seekers and vulnerable migrants.

Contingency Accommodation

In partnership with Caritas and MRSN, we have continued to provide advice for asylum-seekers living in emergency hotel accommodation in South Manchester, mainly helping them to access legal and other forms of support. In just one three-month period we helped 84 individual hotel residents.

Volunteer programme

We are only able to deliver many of our activities to so many people because of the massive contribution of our volunteers. Volunteering provides an opportunity to use existing skills, develop

new ones and build confidence that helps with job searching. We held a Volunteer Information Day where we explained about our different volunteering roles, with a focus on recruiting new advice volunteers. We followed this up with training sessions on applying for Universal Credit and housing. The training was very well attended, and we now have a keen group of advice volunteers who are helping at the drop-in sessions and arranging their own appointments with clients.

Our volunteer team has grown from 29 to 38 over the past year, since we began coming out of the Coronavirus crisis. 76% of our volunteers are from refugee or asylum-seeking backgrounds, and most have stayed with us for over 6 months. Volunteers who started with very low-level English often begin college during their time with us, and continue to come and help at the drop-ins, building this in around their studies. Several others have left Rainbow Haven for paid work or work-related training.

Destitution support

We provide food parcels for destitute clients through our partnership with FareShare: 697 food parcels were given out to 220 households. Through our partnerships with the Migrant Destitution Fund coalition, the British Red Cross, and via our own Hardship appeal fund, we distributed more than £14,700 to those in the greatest need through the reporting period. We work with people accessing this support to try and find ways out of destitution.

We have also served around 2500 hot meals during the times that we've been open on our weekly drop-in days.

Activities

362 different people accessed our activities this past year, accessing a total of 417 sessions, a mixture of in-person and online.

As face-to-face activities resumed during the year, demand increased and we expanded our range of educational and wellbeing-related classes and groups. These have included volunteer-led English and Maths classes; a volunteer-supported Computer club; women-only dance, self-defence and yoga classes; Walking English; an Exploring Manchester programme and a gardening group. We've also had a Music and Art wellbeing class, an educational Art and English class, 4 Health and Vaccine fairs, a series of Covid chats, and a couple of focus groups.

One reason for the popularity of our English classes is our flexible and committed teachers; another is our crèche provision, which is hard to find elsewhere. We aim to offer one class per week to each beginner and to signpost learners to additional classes or college alongside ours. We have renewed our partnership with Talk English to share spare capacity. Our Computer Club is equally popular; learners acquire basic skills and increased confidence and volunteers are also encouraged to offer tips on their own IT specialism.

Yoga and dance classes, funded by This Girl Can, are highly praised by service users and volunteers. A typical comment after a yoga class was "I used to just stay at home, when I woke up I didn't feel like doing anything, now I feel my body is very light, I even go for a walk. This is why I always tell you, 'please extend the classes!'"

Our Mama and Baby group ran online at first, and then alternated online sessions with meetings in the local park until we reopened and resumed meeting in person. The group supports pregnant women and mothers of young babies who are often isolated to form friendships outside their language group and to find further opportunities to socialise.

We have also started an Art Group and an Art and English session for people waiting to see an advice worker.

Workclub and employability support

Preparing people who have refugee status to enter the job market is an important part of Rainbow Haven's activities. Volunteering, the Computer Club, and our English and Maths classes all contribute to this goal. In addition, we work closely with a partner organisation Refugees and Mentors, who run our Work Club. Between May 2021 and March 2022, 129 people were supported, mainly through group sessions; 13 people started volunteering; and 12 people entered employment. Refugees and Mentors also hosted a recruitment event with Morgan Sindall; 19 service users attended and most signed up for a wide range of job opportunities. Feedback from service users confirmed that they had greater knowledge of how to search for jobs; increased motivation; and greater confidence.

We were also able to offer one paid apprenticeship as a 'digital support project worker' to a service user who had excellent IT skills and could support clients in both English and Arabic. We are delighted that he was subsequently offered a good full-time job elsewhere.

Financial Review

We began this financial year with healthy financial reserves; the emergency Covid funding that we had been able to access during the pandemic allowed more flexible and unrestricted funding streams to be held back, and we are grateful to those funders who allowed us flexibility in these unprecedented times. A successful partnership bid to the National Lottery Community Fund further strengthened this position and we look forward to contributing to the new StepChange initiative over the next three-and-a-half-year period. In addition to National Lottery funding, our work was supported by funding from Barrow Cadbury Trust, Manchester Work Club, Cinderella Fund, First 100 Days, The Tudor Trust, The Rayne Foundation, Our Manchester, The Oglesby Trust, British Red Cross, the Migration Exchange, This Girl Can, Manchester City Council and other small emergency grants.

Our thanks are due to a number of individuals who make regular donations and once again to our Anonymous donor, without whose continuing support we would have been unable to carry out the range of activities outlined elsewhere in this report.
However, trustees were aware that to maintain the long-term viability of the project, it was necessary to seek additional funding, in order to maintain service provision at current levels. Therefore, towards the end of the financial year we commissioned two freelance fundraisers to scope out potential sources of funding from charitable trusts and foundations and prepare grant applications.

The successful National Lottery Community Fund Stepchange bid has provided some financial stability until the end of the 2023-2024 financial year. However, the change at senior staff level and a shortfall in funding led to unanticipated extra expenditure on external fundraisers, recruitment and associated costs to get us through a potentially difficult transitional period. This led to a reduction in our reserves by the end of the financial year. Nevertheless, these remain at acceptable levels, and the efforts to increase our income by external fundraisers and our new management team have so far been very encouraging.

Income for the year ending 31 March 2022 was £334,917. Expenditure was £342,832. Restricted income for the year was £261,036 (2021 £297,029) and unrestricted income £73,881 (2021 £55,638). Unrestricted reserves at 31st March 2022 were £141,501 which met our reserves policy of 4 months future running costs.

Investment powers and policy

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

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £156,000 of which £155,760 are free reserves after allowing for funds tied up in tangible fixed assets.

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

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

Risk management

The major risks to which the charity is exposed, ie loss of funding streams, are reviewed on a bi-monthly basis as part of the Treasurer's report to the board of trustees.

Plans for future periods

The charity has for a number of years been successful in raising funds for an expanding range of services from charitable foundations and trusts, and it has renewed its efforts this year with significant success. Nevertheless, the total dependence on grant funding is a concern in these very uncertain times, and we shall be looking at ways to diversify our income sources.

Structure, governance and management

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

Appointment of Trustees

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

Trustee induction and training

Trustee induction and training takes place following their appointment. This year we have introduced a Code of Conduct based on Nolan principles, that all Trustees are expected to adhere to. A (virtual) Board development session and an audit of Trustee skills/expertise were conducted during the year.

Organisation

The board of trustees administers the charity. The board normally meets bi-monthly. A manager is appointed by the trustees to manage the day-to-day operation of the charity. Trustees and senior staff regularly review key organisational policies such as safeguarding, data protection, equal opportunities and health and safety.

Related parties and cooperation with other organisations

None of our trustees receives remuneration or any other benefit from their work with the charity. Any connection between a trustee or senior manager with any provider of services to the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current financial year, no such related party transactions were reported.

Reference and administrative information

Charity name: The East Manchester Community Association also known as TEMCA
Charity number: 1131060
Company registration number: 02044714

Directors and Trustees

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

Key management personnel: Trustees and Directors

Trustees

Mr K Affriye		(appointed November 2021)
Mr P Cassidy	Treasurer	(appointed November 2021, resigned May 2022)
Mr J Diatapakola		(appointed November 2021)
Professor C Glendinning	Chair	(appointed November 2021)
Ms C Maffia	Vice Chair	
Ms C Moore		(appointed November 2021, resigned July 2022)
Ms JB Mutombo		(appointed November 2021)
Rev. T Presswood		(appointed November 2021, resigned January 2022)
Ms S Skerratt	Secretary	(appointed November 2021, resigned July 2022)
Mr CB Taylor		
Mr AJ Tyrrell	Treasurer	
Rev. R Chow		(resigned November 2021)
Ms H Batchelor		(appointed May 2022)
Ms Anna Bennett		(appointed July 2022)

Manager

Ms Kate Percival (until 31 December 2021)
Ms Rachel Foakes (from 01 January 2022 on a consultancy basis, April to date as Co-Manager)

Registered office

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

Independent Examiners

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

Bankers

Cooperative Bank
Balloon Street
Manchester
M60 4EP

Manchester Credit Union
Ground Floor
Queens Court
24 Queen Street
Manchester
M2 5HX

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

Trustees' responsibilities in relation to the financial statements

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2016. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees.

_____

Professor C Glendinning

Chair

Date: 2nd December 2022

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

I report on the accounts of the company for the year ended 31st March 2022, which are set out on pages 11 to 23.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

AM King FCCA A.M. King
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 2nd December 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Income from:					
Donations and legacies	(3)	81,889	-	81,889	43,077
Charitable Activities	(4)	41,363	211,036	252,399	309,100
Investment Income		629	-	629	490
Total		123,881	211,036	334,917	352,667
Expenditure on:					
Raising Funds	(5)	-	-	-	84
Charitable Activities	(5)	81,135	261,697	342,832	310,182
Total		81,135	261,697	342,832	310,266
Net income/(expenditure)		42,746	(50,661)	(7,915)	42,401
Transfers between funds	(14)	(136)	136	-	-
Net movement in funds		42,610	(50,525)	(7,915)	42,401
Reconciliation of funds					
Total funds brought forward	(14)	143,585	69,796	213,381	170,980
Total funds carried forward	(14)	186,195	19,271	205,466	213,381

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 14 to 23 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(10)	1,899	2,662
Total fixed assets		1,899	2,662
Current assets:			
Debtors	(11)	6,759	11,089
Cash at Bank & in Hand		198,330	230,891
Total current assets		205,089	241,980
Liabilities:			
Creditors: Amounts falling due within one year	(12)	1,522	31,261
Net current assets or liabilities		203,567	210,719
Total assets less current liabilities		205,466	213,381
Total net assets or liabilities		205,466	213,381
The funds of the charity:			
Restricted income funds	(14)	19,271	69,796
Unrestricted income funds	(14)	186,195	143,585
Total charity funds		205,466	213,381

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

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

Approved by the trustees on 2nd December 2022

_____ Mr J Tyrrell Treasurer

The notes on pages 14 to 23 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2022

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

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Net movement in funds	(7,915)	42,401
Add back depreciation	1,795	1,452
Deduct investment income	(629)	(490)
Decrease/(increase) in debtors	4,330	(10,113)
Increase/(decrease) in creditors	(29,739)	27,999
Net cash used in operating activities	(32,158)	61,249
Cash flows from investment activities:		
Interest	629	490
Purchase of fixed assets	(1,032)	(3,634)
Net cash provided by investing activities	(403)	(3,144)
Increase/(decrease) in cash and cash equivalents during the year	(32,561)	58,105
Cash and cash equivalents brought forward	230,891	172,786
Cash and cash equivalents carried forward	**198,330**	**230,891**

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

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

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 18 restricted funds.

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

Further details of each fund are disclosed in note 14.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of cost.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

The costs of raising funds consists of advertising and marketing.

(h) Charitable Activities

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

(i) Tangible fixed assets and depreciation

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

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

(j) Realised gains and losses

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

(k) Pensions

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

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £105).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	£	£	£	£
Donations & Gift Aid	31,889	-	31,889	18,077
Anonymous	50,000	-	50,000	25,000
	81,889	-	81,889	43,077

Previous reporting period

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021
	£	£	£
Donations & Gift Aid	18,077	-	18,077
Anonymous	-	25,000	25,000
	18,077	25,000	43,077

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	£	£	£	£
Destitution Support	20,059	-	20,059	20,976
Covid Harship Fund	-	-	-	180
Manchester City Council	3,000	-	3,000	-
Migrant Destitution Fund	1,170	-	1,170	5,910
Service Income	4,144	-	4,144	6,160
Just Psychology Income	4,500		4,500	3,750
Student Placement Fees	8,490	-	8,490	1,545
Restricted grants:				
Big Lottery Fund (British Red Cross) (2)	-	-	-	19,486
Big Lottery Fund (British Red Cross) (3)	-	-	-	69,715
Cinderella Fund	-	681	681	-
HMRC CVJRS Grants	-	5,228	5,228	10,780
Community Justice Fund	-	-	-	20,000
Manchester Active	-	6,348	6,348	-
Manchester City Council First 1000 Days	-	51,000	51,000	49,000
Manchester City Council CV WB Fund	-	5,750	5,750	5,000
Manchester Work Club	-	12,200	12,200	-
Our Manchester	-	20,000	20,000	20,000
Medical Foundation	-	-	-	1,000
Greater Manchester Mental Health	-	-	-	490
North Manchester	-	-	-	2,300
Refugee Action	-	109,729	109,729	30,000
Soil Association	-	-	-	1,000
We Love Manchester	-	-	-	1,140
Restricted charitable foundations:				
Rayne Trust Covid Hardship Fund	-	-	-	1,000
Rayne Trust	-	-	-	4,000
The Barrow Cadbury Trust	-	100	100	26,800
Tudor Trust	-	-	-	2,000
Oglesby Trust	-	-	-	6,868
	41,363	211,036	252,399	309,100

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021
	£	£	£
Destitution Support	20,976	-	20,976
Covid Harship Fund	180	-	180
Migrant Destitution Fund	5,910	-	5,910
Service Income	6,160	-	6,160
Just Psychology Income	-	3,750	3,750
Student Placement Fees	1,545	-	1,545
Restricted grants:			
Big Lottery Fund (British Red Cross) (2)	-	19,486	19,486
Big Lottery Fund (British Red Cross) (3)	-	69,715	69,715
HMRC CVJRS Grants	-	10,780	10,780
Community Justice Fund	-	20,000	20,000
Manchester City Council First 1000 Days	-	49,000	49,000
Manchester City Council CV WB Fund	-	5,000	5,000
Our Manchester	-	20,000	20,000
Medical Foundation	-	1,000	1,000
Greater Manchester Mental Health	-	490	490
North Manchester	2,300	-	2,300
Refugee Action	-	30,000	30,000
Soil Association	-	1,000	1,000
We Love Manchester	-	1,140	1,140
Restricted charitable foundations:			
Rayne Trust Covid Hardship Fund	-	1,000	1,000
Rayne Trust	-	4,000	4,000
The Barrow Cadbury Trust	-	26,800	26,800
Tudor Trust	-	2,000	2,000
Oglesby Trust	-	6,868	6,868
	37,071	272,029	309,100

5. Expenditure

	Asylum Seeker and Refugee Support	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£	£
Expenditure on raising funds:			
Advertising and marketing	-	-	84
	-	-	84
Expenditure on charitable activities:			
Employment Costs	199,554	199,554	200,534
Recruitment	1,800	1,800	-
Training	981	981	361
Computer Costs	3,769	3,769	2,559
Activity Costs	37,857	37,857	6,425
Subcontracted Services	26,829	26,829	-
Course Leaders	-	-	8,329
Staff Supervision	480	480	420
Volunteer Expenses	5,318	5,318	4,443
Covid-19 Harship Costs	-	-	12,264
Project Costs	-	-	18,557
Bank Charges	46	46	1
Travel Expenses	184	184	190
Destitution Costs	30,316	30,316	27,597
Repairs and Renewals	120	120	8,276
Subscriptions	317	317	-
Minor Equipment	3,712	3,712	2,156
Telephone	3,610	3,610	3,701
Rent, Rates and Water	10,300	10,300	6,750
Insurance	1,086	1,086	864
Governance and Support Costs	12,335	12,335	2,256
Post, Printing & Stationery	2,423	2,423	3,047
Depreciation	1,795	1,795	1,452
	342,832	342,832	310,182
	342,832	342,832	310,266

Restricted funds	261,697	248,805
Unrestricted funds	81,135	61,461
	342,832	310,266

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

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

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

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	960	960	type of cost
Payroll Bureau Fees	1,045	-	1,045	type of cost
Trustee Expenses	-	105	105	type of cost
Management Expenses	146	-	146	type of cost
	1,191	1,065	2,256	

8. Analysis of staff costs

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Wages and Salaries	179,594	181,193
Redundancy	-	-
Social Security Costs	4,888	10,581
Pension Costs	15,072	8,760
	199,554	200,534
Charitable activities	199,554	200,534
Support costs	-	-
	199,554	200,534

The average number of employees during the year was 9, FTE 7 (previous year: 9, FTE 6.4).
The charity considers its key management personnel comprises the trustees and Business and Development Manager. The total employment benefits, including employer pension contributions of the key management personnel were £26,161 (previous year: £38,703), No employee has benefits in excess of £60,000 (previous year: none).
Staff costs do not include a value of the work undertaken by our 39 volunteers, of whom appoximately 80% have been asylum seekers themselves.

9. Independent Examiner Fees

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Independent examination fees	990	960
Taxation Services	-	-
	990	960

10. Tangible Fixed Assets

	Computer Equipment	Fixtures, Fittings and Equipment	Total
Cost	£	£	£
At 1 April 2021	6,995	2,693	9,688
Additions	1,032	-	1,032
At 31 March 2022	8,027	2,693	10,720
Depreciation			
At 1 April 2021	4,333	2,693	7,026
Charge for Year	1,795	-	1,795
At 31 March 2022	6,128	2,693	8,821
NET BOOK VALUE			
At 31 March 2022	1,899	-	1,899
At 31 March 2021	2,662	-	2,662

11. Analysis of debtors

	2022	2021
	£	£
Debtors	4,975	9,380
Prepayments	1,265	1,190
Other debtors	519	519
	6,759	11,089

Debtors and prepayments related to restricted funds £1,265 (2021: £9,891) and unrestricted funds £5,494 (2021: £1,198).

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	8	17
Overspent Cash	375	-
Short-term compensated absences (holiday pay)	-	5,103
Other creditors and accruals	1,050	1,052
Deferred income	-	25,000
Taxation and social security costs	89	89
	1,522	31,261

13. Deferred income

Deferred income comprised unspent donations carried forward with the consent of the funder.

Balance as at 1 April 2021	25,000
Amount released to income earned from charitable activities	(25,000)
Amount deferred in year	-
Balance at 31 March 2022	-

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	98,117	55,638	(41,461)	1,096	113,390
Designated Fund	30,000	-	-	195	30,195
	128,117	55,638	(41,461)	1,291	143,585

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds
Designated Fund	For future redundancy costs

Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Anonymous	25,000	-	(25,000)	-	-
Cinderella Fund	-	681	(681)	-	-
HMRC CVJRS Grants	-	5,228	(5,228)	-	-
Manchester Active	-	6,348	(5,942)	-	406
Manchester City Council First 1000 Days	9,353	51,000	(49,022)	-	11,331
Manchester City Council CV WB Fund	5,000	5,750	(10,302)	-	448
Manchester Work Club	-	12,200	(12,200)	-	-
Our Manchester	(105)	20,000	(19,878)	-	17
Greater Manchester Mental Health	1,587	-	-	-	1,587
NSCCT	4,183	-	(4,168)	-	15
Refugee Action	-	109,729	(108,483)	-	1,246
Soil Association	209	-	-	-	209
Rayne Trust	4,000	-	(4,000)	-	-
The Barrow Cadbury Trust	6,594	100	(6,657)	-	37
Tudor Trust	1,791	-	(1,927)	136	-
Oglesby Trust	6,569	-	(6,569)	-	-
Big Lottery Fund (British Red Cross) (3)	1,507	-	(1,072)	-	435
Big Lottery Fund (British Red Cross) (2)	4,108	-	(568)	-	3,540
	69,796	211,036	(261,697)	136	19,271

14. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Choir	559	-	(559)	-	-
Anonymous	-	25,000	-	-	25,000
Just Psychology	-	3,750	(3,750)	-	-
HMRC CVJRS Grants	-	10,780	(10,780)	-	-
Community Justice Fund	-	20,000	(20,000)	-	-
Manchester City Council First 1000 Days	-	49,000	(39,647)	-	9,353
Manchester City Council CV WB Fund	-	5,000	-	-	5,000
Our Manchester	-	20,000	(20,105)	-	(105)
Medical Foundation	-	1,000	(1,000)	-	-
NHS Manchester CCG	2,399	-	(2,399)	-	-
Greater Manchester Mental Health	1,580	490	(483)	-	1,587
NSCCT	14,800	-	(10,617)	-	4,183
Refugee Action	-	30,000	(30,000)	-	-
Soil Association	-	1,000	(791)	-	209
We Love Manchester	-	1,140	(1,144)	4	-
Lloyds TSB	10,888	-	(10,891)	3	-
Rayne Trust Covid Hardship Fund	-	1,000	(7,763)	6,763	-
Rayne Trust	-	4,000	-	-	4,000
The Barrow Cadbury Trust	-	26,800	(20,206)	-	6,594
Tudor Trust	7,562	2,000	(7,771)	-	1,791
Morrison Foundation	17	-	(17)	-	-
Oglesby Trust	4,043	6,868	(4,342)	-	6,569
Manchester City Council Food Poverty	173	-	(173)	-	-
Restricted Donation from PJ's	842	-	(842)	-	-
Big Lottery Fund (British Red Cross) (3)	-	69,715	(68,208)	-	1,507
Big Lottery Fund (British Red Cross) (2)	-	19,486	(7,317)	(8,061)	4,108
	42,863	297,029	(268,805)	(1,291)	69,796

The transfer from Big Lottery Fund (British Red Cross) (2) is to correct the opening balance at 01.04.20.

Name of restricted fund:	Description, nature and purpose of the fund
Anonymous	for core costs
Cinderella Fund	for individual support for a mother within Mama and Baby Group
HMRC CVJRS Grants	for salaries
Manchester Active	for women's sports, mindfulness and ESOL
Manchester City Council First 1000 Days	for Early Years support project
Manchester City Council CV WB Fund	for Covid recovery wellbeing project
Manchester Work Club	for employability support
Our Manchester	for contribution to core costs
Greater Manchester Mental Health	for support and group work for new mothers
NSCCT	for health and mental wellbeing support and casework
Refugee Action	for advice service salaries
Soil Association	for food poverty support
Rayne Trust	for core costs re Covid response poverty
The Barrow Cadbury Trust	for Covid Wellbeing programme
Tudor Trust	for salaries
Oglesby Trust	for digital access and IT skills workshops
Big Lottery Fund (British Red Cross) (3)	for salaries and Covid response project costs
Big Lottery Fund (British Red Cross) (2)	for salaries, travel, training, general running costs and overheads

15. Analysis of net assets between funds

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

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	2,662	2,662
Cash at bank and in hand	141,755	30,195	58,941	230,891
Other net current assets/(liabilities)	(28,365)	-	8,193	(20,172)
Total	113,390	30,195	69,796	213,381

16. Financial Instruments

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

THE EAST MANCHESTER COMMUNITY ASSOCIATION

England & Wales - Charity number 1131060

Accounts

THE EAST MANCHESTER COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity No. 1131060
Company Registration No. 2044714

THE EAST MANCHESTER COMMUNITY ASSOCIATION

INDEX

PAGE NUMBER	CONTENTS
1 - 9	TRUSTEES ANNUAL REPORT
10	INDEPENDENT EXAMINERS REPORT
11	STATEMENT OF FINANCIAL ACTIVITIES
12	BALANCE SHEET
13	STATEMENT OF CASH FLOWS
14 - 22	NOTES TO THE ACCOUNTS

THE EAST MANCHESTER COMMUNITY ASSOCIATION

Report of the trustees for the year ended 31st March 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2021 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).

Objectives and activities

The objects of TEMCA are:

- The relief of poverty in the Greater Manchester area.
- To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances, with the object of improving their conditions of life.
- Promotion of racial harmony for the public benefit by:
  - promoting knowledge and understanding between different racial groups.
  - advancing education and raising awareness about different racial groups to promote good relations between persons of different racial groups.
  - working towards the elimination of discrimination on the grounds of race.
- The advancement of education.
- The relief of those in need by reason of financial hardship or other disadvantage.
- Such other charitable purposes as Trustees may from time to time determine.

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

A review of our achievements and performance

Our most important achievement was the confirmation that, along with eight other Greater Manchester refugee support organisation partners, we were successful in securing 3.5 years funding from the National Lottery Community Fund for the ambitious Stepchange Programme. The aims of the Stepchange Programme are to:

- Create joined-up, place-based, person-centred integration service provision, accessible to every refugee and asylum-seeker, with a 'common offer' throughout the city region.
- Pilot new approaches to promote earlier and more effective intervention.
- Promote service user and front-line worker voices.

This funding, beginning in April 2021, will enable Rainbow Haven to continue providing welcoming, accessible community-based support, advice, and other services with a particular focus on East Manchester.

We were delighted that a bid to National Lottery Community Fund, led by Just Psychology CIC, was also successful. This will provide funding for a joint Family Reunion Project, beginning April 2021.

We were also successful in securing several short-term emergency grants to enable Rainbow Haven to adapt its service delivery models in response to the Covid-19 lockdown. Thanks to funding from Manchester City Council's COVID-19 Fund, Target Health's First 1000 Days Fund, Our Manchester and Wellbeing Fund, the Rayne Foundation, Soil Association, the Oglesby Trust, Barrow Cadbury Trust and Migration Exchange, we were able to provide a range of support, advice, and digital and well-being resources to isolated and/or destitute families.

As a consequence of these successes we ended the financial year with a healthy budget surplus. We will use some of this surplus to invest in roles that will strengthen Rainbow Haven's organisational capacity and infrastructure and safeguard its longer-term sustainability.

Activities

This has been another momentous and difficult year, but one which vividly demonstrates the extraordinary resilience of Rainbow Haven and the adaptability of the staff team. The pandemic has presented huge challenges for our service users: lockdown isolation has affected everyone's well-being; it has been harder to access normal support services; destitution has increased.

Prior to the Covid-19 pandemic, Rainbow Haven's main activities were:

- Three community drop-in days each week, two in Manchester, one in Salford
- Social space and activities
- Communal hot meals
- Provision of advice, information and advocacy
- IT and job search tuition
- English classes supported by a crèche
- Destitution support in the form of food parcels, toiletries and bus fares
- Mental health support
- Employment support

- Volunteering opportunities and training for volunteers
- A programme of courses and activities to promote learning, develop skills and confidence and help overcome social isolation, including:

– Range of volunteer training and forums
– Dental health outreach and information sessions
– Pharmacy outreach and health checks
– Health visitor outreach sessions
– Arts and craft sessions
– Gardening sessions
– Accredited Food Safety courses
– Sexual health information stalls and HIV testing
– Employability courses
– English conversation sessions
– A celebration event – attended by over 100 people
– Women's wellbeing and confidence building courses
– Mother and babies group
– Music and dance sessions
– Sewing sessions
– Well-being and life skills course
– Community allotment
– Creative writing course

Because of the Covid-19 pandemic and on-going restrictions on face-to-face activities, all these activities underwent considerable modification from April 2020 onwards. In all our activities, we have reviewed and adhered to current public health advice and regulations. Apart from one member of staff who was placed on furlough, all staff initially worked from home or arranged limited face-to-face contact with a small number of volunteers. We reorganised our service delivery to provide accessible remote telephone advice and support, in collaboration with our delivery partners. Rather than offering multi-purpose drop-in facilities, activities shifted to delivering food and other material support, digital equipment and materials for well-being activities to service users' own homes. Information and advice was provided by phone/video calls and regular well-being calls were made to families considered most vulnerable/at risk. As part of our Covid-19 response, we withdrew from our weekly drop-in session in Salford and concentrated all our activities at our base in East Manchester; we expect this to continue in the future.

THE EAST MANCHESTER COMMUNITY ASSOCIATION

During the current year, our main achievements have been:

- Completion of modifications to the building and facilities, including decorating and deep cleaning; creating a new purpose-built creche room and confidential advice cubicles; installing a bespoke IT system and a new digital casework management system to support our information and advice work.
- Installing a new VOIP phone system that includes fast broadband, desk phones for the advice workers and the ability to use the phones at home.
- Supporting our team of staff and volunteers to respond to the needs of vulnerable and isolated refugees and asylum-seekers during the Covid-19 crisis.
- Our remote advice service staffed by a team of welfare advisors and social workers has responded to around 120 advice enquiries each week, using telephone, WhatsApp, text messages and Zoom.
- We set up a small Covid-19 Hardship Fund to provide emergency help to newly destitute people with no recourse to public funds; this raised over £1000 in the first few weeks.
- Recruiting a new team of car-driving volunteers to staff our 'Destitution Doorstep Delivery Project'. The volunteers have delivered emergency food and other necessities to vulnerable families. The food parcels contained enough supplies for around 10 days and included fresh fruit and vegetables, essential toiletries, sanitiser and baby equipment. Between April 2020 and March 2021, we delivered 1595 food parcels to 287 households.
- Organising 'Stay Well at Home' craft and well-being activities. Our volunteers delivered craft materials for adults and children and educational materials for children. We ran a total of 39 on-line craft and creativity sessions. We also held over 90 on-line keep fit and dance sessions.
- Providing gardening tools and plants for families to use at home and in Rainbow Haven's community garden. Twenty-five people took part in the Rainbow Haven gardening group.
- Sourcing and delivering reconditioned mobile phones, tablets and laptops to help families cope with the isolation of lockdown. This equipment, and additional data, was also vital in enabling children to participate in on-line education.
- With partners Talk English and ESOL volunteers, offering on-line and small group English conversation groups; there were 908 attendances in total during the year.
- With partners Refugees and Mentors, providing support to help service users develop their CVs and employment action plans and encourage participation in new lockdown volunteering activities.

- We have developed a valued new partnership with Refugee Aid Chorlton, which collects and sorts good quality clothing and equipment. Each week we submit a 'shopping list' for those we are supporting, and within a few days our volunteers can drop off a tailormade package of clothes and other vital equipment to the household.
- The Mama and Babies Group has continued to meet on Zoom with around 16 women attending each week.
- Our advice volunteers provided an emergency information and advice service to over 250 asylum-seekers placed in emergency accommodation in a local hotel. We supported NHS colleagues to register residents with GPs and conduct initial health checks. We also ran a Women and Family Wellbeing group at the hotel, involving 28 women and children.

None of this would have been possible without the organisational skills of Kate Percival our manager, and the flexibility and commitment of the whole staff team. We cannot thank them highly enough. Finally (but certainly not least) we thank our service users, whose determination, resilience and cheerfulness continue to inspire us. We look forward to being able to meet again in person, to celebrate the successes of Rainbow Haven - hopefully before too long!

Financial review

We are pleased that our consortium bid for continued funding from the National Lottery Community Fund has been successful and our funding has been secured through to 2024. 2020/21 was the final year of our five years of support from the National Lottery Community Fund in which our main partner was the British Red Cross Society. Our thanks are also due to a number of individuals who make regular donations and once again to our Anonymous donor without whose continued support we would not have been able to carry out the wide range of activities reported elsewhere in the report. Furthermore, due to the amount of funding received during 2019/20 is has not been necessary to call on our reserves to fund the project. This is due in no small part to the diligent work of our Manager in sourcing funding opportunities and carefully monitoring expenditure.

Investment powers and policy

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

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £110,329 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 four months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

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

Risk management

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

Plans for Future Periods

The pandemic had the unintended consequence of constraining expenditure across the economy as a whole, including ourselves. Short term, funding particularly from Manchester City Council increased significantly during the first year of the pandemic. Consequently, our reserves have increased somewhat over the past year.

However, the Board is aware that in order to maintain the long-term viability of the project it will be necessary to continue to seek additional funds, to maintain the level of services we provide at current levels. We anticipate that the prospects for funding will tighten over the coming year. We have prepared contingency plans for different scenarios taking into account the likely volatility in future income.

Structure, governance and management

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

Appointment of trustees

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

Trustee induction and training

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

Organisation

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

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: The East Manchester Community Association also known as TEMCA.
Charity Number: 1131060

THE EAST MANCHESTER COMMUNITY ASSOCIATION

Company Registration Number: 02044714

Directors and trustees

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

Key management personnel: Trustees and Directors

Trustees:

Mr CB Taylor		
Ms C Maffia	Vice Chair	
Rev. Roy Chow	Secretary	(resigned November 2020)
Rev. T Presswood	Board Secretary	
Mr AJ Tyrrell		
Mr K Afriyie		
Professor C Glendinning	Chair	
Ms S Skerratt		(appointed May 2020)
Mr P Cassidy	Treasurer	(appointed July 2020)
Ms C Moore		(appointed September 2020)
Mr J Diatapakola		(appointed November 2020)
Ms J Mutombo		(appointed November 2020)

Manager

Ms K Percival

Registered Office

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

Independent Examiners

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

Bankers

Co-operative Bank plc
Balloon Street
Manchester
M60 4EP

Manchester Credit Union
Ground Floor
Queens Court
24 Queen Street
Manchester
M2 5HX

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

Trustees responsibilities in relation to the financial statements

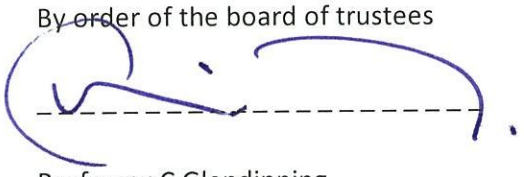
The charity trustees (who are also the directors of The East Manchester Community Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally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

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

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

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

By order of the board of trustees



Professor C Glendinning
Chair

Date: 28th October 2021

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

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 11 to 22.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

AM King FCCA A.M.King
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 28th October 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
		£	£	£	£
Income from:					
Donations and legacies	(3)	43,077	-	43,077	61,307
Charitable Activities	(4)	37,071	272,029	309,100	223,605
Investment Income		490	-	490	1,232
Total		80,638	272,029	352,667	286,144
Expenditure on:					
Raising Funds	(5)	84		84	-
Charitable Activities	(5)	61,377	248,805	310,182	280,238
Total		61,461	248,805	310,266	280,238
Net income/(expenditure)		19,177	23,224	42,401	5,906
Transfers between funds	(14)	(6,770)	6,770	-	-
Net movement in funds		12,407	29,994	42,401	5,906
Reconciliation of funds					
Total funds brought forward	(14)	128,117	42,863	170,980	165,074
Total funds carried forward	(14)	140,524	72,857	213,381	170,980

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 14 to 22 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(10)	2,662	480
Total fixed assets		2,662	480
Current assets:			
Debtors	(11)	11,089	976
Cash at Bank & in Hand		230,891	172,786
Total current assets		241,980	173,762
Liabilities:			
Creditors: Amounts falling due within one year	(12)	31,261	3,262
Net current assets or liabilities		210,719	170,500
Total assets less current liabilities		213,381	170,980
Total net assets or liabilities		213,381	170,980
The funds of the charity:			
Restricted income funds	(14)	72,857	42,863
Unrestricted income funds	(14)	140,524	128,117
Total charity funds		213,381	170,980

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

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

Approved by the trustees on 28th October 2021

P. Cassidy

Mr P Cassidy Treasurer

The notes on pages 14 to 22 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2021

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Net cash used in operating activities	61,249	7,132
Cash flows from investment activities:		
Interest	490	1,232
Purchase of fixed assets	(3,634)	(720)
Net cash provided by investing activities	(3,144)	512
Increase/(decrease) in cash and cash equivalents during the year	58,105	7,644
Cash and cash equivalents brought forward	172,786	165,142
Cash and cash equivalents carried forward	**230,891**	**172,786**

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.
The charity constitutes a public benefit entity as defined by FRS 102.
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 25 restricted funds.
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.
Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.
Governance costs and support costs relating to charitable activities have been apportioned based on type of cost.
The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

The costs of raising funds consists of advertising and marketing.

(h) Charitable Activities

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

(i) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

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

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

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

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

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

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £105 (2020: £125). These expenses were made up of 1 trustees reimbursed for their expenses.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
	£	£	£	£
Donations & Gift Aid	18,077	-	18,077	9,592
Choir	-	-	-	1,715
Anonymous	25,000	-	25,000	50,000
	43,077	-	43,077	61,307
Previous reporting period	59,592	1,715	61,307	

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
	£	£	£	£
Destitution Support	20,976	-	20,976	14,223
Covid Harship Fund	180	-	180	-
Migrant Destitution Fund	5,910	-	5,910	-
Service Income	6,160	-	6,160	-
Just Psychology Income	-	3,750	3,750	-
Student Placement Fees	1,545	-	1,545	1,030
Restricted grants:				
Big Lottery Fund (British Red Cross) (2)	-	19,486	19,486	106,300
Big Lottery Fund (British Red Cross) (3)	-	69,715	69,715	-
HMRC CVJRS Grants	-	10,780	10,780	-
Community Justice Fund	-	20,000	20,000	-
Manchester City Council Work Club	-	-	-	7,000
Manchester City Council First 1000 Days	-	49,000	49,000	-
Manchester City Council CV WB Fund	-	5,000	5,000	-
Our Manchester	-	20,000	20,000	20,000
Medical Foundation	-	1,000	1,000	-
NHS Manchester CCG	-	-	-	2,000
Greater Manchester Mental Health	-	490	490	4,960
NSCCT	-	-	-	14,800
North Manchester	2,300	-	2,300	-
Refugee Action	-	30,000	30,000	-
Soil Association	-	1,000	1,000	-
We Love Manchester	-	1,140	1,140	-
Restricted charitable foundations:				
Lloyds TSB	-	-	-	24,174
Rayne Trust Covid Hardship Fund	-	1,000	1,000	-
Rayne Trust	-	4,000	4,000	-
The Barrow Cadbury Trust	-	26,800	26,800	-
Tudor Trust	-	2,000	2,000	19,000
Duchy of Lancaster	-	-	-	750
Morrison Foundation	-	-	-	2,500
Oglesby Trust	-	6,868	6,868	6,868
	37,071	272,029	309,100	223,605
Previous reporting period	15,253	208,352	223,605	

5. Expenditure

	Asylum Seeker and Refugee Support £	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Expenditure on raising funds:			
Advertising and marketing	84	84	-
	84	84	-
Expenditure on charitable activities:			
Employment Costs	200,534	200,534	175,913
Training	361	361	450
Computer Costs	2,559	2,559	2,903
Activity Costs	6,425	6,425	26,630
Course Leaders	8,329	8,329	12,229
Staff Supervision	420	420	240
Volunteer Expenses	4,443	4,443	8,038
Covid-19 Harship Costs	12,264	12,264	-
Project Costs	18,557	18,557	13,310
Bank Charges	1	1	1
Travel Expenses	190	190	442
Destitution Costs	27,597	27,597	5,359
Repairs and Renewals	8,276	8,276	7,176
Minor Equipment	2,156	2,156	291
Telephone	3,701	3,701	2,579
Rent, Rates and Water	6,750	6,750	14,327
Insurance	864	864	765
Governance and Support Costs	2,256	2,256	6,863
Post, Printing & Stationery	3,047	3,047	1,856
Depreciation	1,452	1,452	866
	310,182	310,182	280,238
	310,266	310,266	280,238
Restricted funds		248,805	206,770
Unrestricted funds		61,461	73,468
		310,266	280,238

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

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

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	960	960	type of cost
Payroll Bureau Fees	1,045	-	1,045	type of cost
Trustee Expenses	-	105	105	type of cost
Management Expenses	146	-	146	type of cost
	1,191	1,065	2,256	

8. Analysis of staff costs

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Wages and Salaries	181,193	158,993
Redundancy	-	-
Social Security Costs	10,581	9,413
Pension Costs	8,760	7,507
	200,534	175,913
Charitable activities	200,534	175,913
Support costs	-	-
	200,534	175,913

The average number of employees during the year was 9 (previous year: 8).

The charity considers its key management personnel comprises the trustees and Business and Development Manager. The total employment benefits, including employer pension contributions of the key management personnel were £38,703 (previous year: £34,273), No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Independent examination fees	960	900
Taxation Services	-	142
	960	900

10. Tangible Fixed Assets

	Computer Equipment	Fixtures, Fittings and Equipment	Total
Cost	£	£	£
At 1 April 2020	3,361	2,693	6,054
Additions	3,634	-	3,634
At 31 March 2021	6,995	2,693	9,688
Depreciation			
At 1 April 2020	2,881	2,693	5,574
Charge for Year	1,452	-	1,452
At 31 March 2021	4,333	2,693	7,026
NET BOOK VALUE			
At 31 March 2021	2,662	-	2,662
At 31 March 2020	480	-	480

11. Analysis of debtors

	2021	2020
	£	£
Debtors	9,380	-
Prepayments	1,190	457
Other debtors	519	519
	11,089	976

Debtors and prepayments related to restricted funds £9,891 (2020: £nil) and unrestricted funds £1,198 (2020: £976).

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	-	353
Creditors	17	222
Short-term compensated absences (holiday pay)	5,103	1,668
Other creditors and accruals	1,052	930
Deferred income	25,000	-
Taxation and social security costs	89	89
	31,261	3,262

13. Deferred income

Deferred income comprised unspent donations carried forward with the consent of the funder.

Balance as at 1 April 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	25,000
Balance at 31 March 2021	25,000

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	98,117	80,638	(61,461)	(6,965)	110,329
Designated Fund	30,000	-	-	195	30,195
	128,117	80,638	(61,461)	(6,770)	140,524

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	102,883	76,077	(73,468)	(7,375)	98,117
Designated Fund	35,000	-	-	(5,000)	30,000
	137,883	76,077	(73,468)	(12,375)	128,117

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds
Designated Fund	For future redundancy costs

Analysis of movements in restricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Choir	559	-	(559)	-	-
Just Psychology Income	-	3,750	(3,750)	-	-
HMRC CVJRS Grants	-	10,780	(10,780)	-	-
Community Justice Fund	-	20,000	(20,000)	-	-
Manchester City Council First 1000 Days	-	49,000	(39,647)	-	9,353
Manchester City Council CV WB Fund	-	5,000	-	-	5,000
Our Manchester	-	20,000	(20,105)	-	(105)
Medical Foundation	-	1,000	(1,000)	-	-
NHS Manchester CCG	2,399	-	(2,399)	-	-
Greater Manchester Mental Health	1,580	490	(483)	-	1,587
NSCCT	14,800	-	(10,617)	-	4,183
Refugee Action	-	30,000	(10,000)	-	20,000
Soil Association	-	1,000	(791)	-	209
We Love Manchester	-	1,140	(1,144)	4	-
Lloyds TSB	10,888	-	(10,891)	3	-
Rayne Trust Covid Hardship Fund	-	1,000	(7,763)	6,763	-
Rayne Trust	-	4,000	-	-	4,000
The Barrow Cadbury Trust	-	26,800	(20,206)	-	6,594
Tudor Trust	7,562	2,000	(7,771)	-	1,791
Morrison Foundation	17	-	(17)	-	-
Oglesby Trust	4,043	6,868	(4,342)	-	6,569
Manchester City Council Food Poverty	173	-	(173)	-	-
Restricted Donation from PJ's	842	-	(842)	-	-
Big Lottery Fund (British Red Cross) (3)	-	69,715	(68,208)	-	1,507
Big Lottery Fund (British Red Cross) (2)	-	19,486	(7,317)	-	12,169
	42,863	272,029	(248,805)	6,770	72,857

14. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Choir	-	1,715	(1,156)	-	559
Macc Hate Crime	10	-	(10)	-	-
Manchester City Council Work Club	2	7,000	(7,002)	-	-
Our Manchester	713	20,000	(20,988)	275	-
Lancashire and Merseyside Community Foundation	5,133	-	(5,265)	132	-
NHS Manchester CCG	5,000	2,000	(4,601)	-	2,399
Greater Manchester Mental Health	-	4,960	(3,380)	-	1,580
NSCCT	-	14,800	-	-	14,800
Lloyds TSB	12,067	24,174	(25,353)	-	10,888
Tudor Trust	9,409	19,000	(20,847)	-	7,562
Duchy of Lancaster	-	750	(750)	-	-
Morrison Foundation	-	2,500	(6,383)	3,900	17
Oglesby Trust	-	6,868	(2,825)	-	4,043
Manchester City Council Food Poverty	323	-	(150)	-	173
Restricted Donation from PJ's	842	-	-	-	842
Big Lottery Fund (British Red Cross) (2)	(6,308)	106,300	(108,060)	8,068	-
	27,191	210,067	(206,770)	12,375	42,863

Name of restricted fund:	Description, nature and purpose of the fund
Choir	for participants travel expenses
Just Psychology Income	for family reunion casework
HMRC CVJRS Grants	for salaries
Community Justice Fund	for advice service salaries
Manchester City Council First 1000 Days	for Early Years support project
Manchester City Council CV WB Fund	for Covid recovery wellbeing project
Our Manchester	for contribution to core costs
Medical Foundation	for hardship grants to torture survivors
NHS Manchester CCG	for health research
Greater Manchester Mental Health	for support and group work for new mothers
NSCCT	for health and mental wellbeing support and casework
Refugee Action	for advice service salaries
Soil Association	for food poverty support
We Love Manchester	for telephone upgrade
Lloyds TSB	for contribution to salaries
Rayne Trust Covid Hardship Fund	for core costs re Covid response poverty
Rayne Trust	for core costs re Covid response poverty
The Barrow Cadbury Trust	for Covid Wellbeing programme
Tudor Trust	for salaries
Morrison Foundation	for refurbishment
Oglesby Trust	for digital access and IT skills workshops
Manchester City Council Food Poverty	for food poverty project
Restricted Donation from PJ's	for crèche costs
Big Lottery Fund (British Red Cross) (3)	for salaries and Covid response project costs
Big Lottery Fund (British Red Cross) (2)	for salaries, travel, training, general running costs and overheads

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	2,662	2,662
Cash at bank and in hand	138,694	30,195	62,002	230,891
Other net current assets/(liabilities)	(28,365)	-	8,193	(20,172)
Total	110,329	30,195	72,857	213,381

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	-	480	480
Cash at bank and in hand	100,198	30,000	42,588	172,786
Other net current assets/(liabilities)	(2,081)	-	(205)	(2,286)
Total	98,117	30,000	42,863	170,980

16. Financial Instruments

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

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

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Net movement in funds	42,401	5,906
Add back depreciation	1,452	866
Deduct investment income	(490)	(1,232)
Decrease/(increase) in debtors	(10,113)	2,687
Increase/(decrease) in creditors	27,999	(1,095)
Net cash used in operating activities	61,249	7,132