

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

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
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.

THE EAST MANCHESTER COMMUNITY ASSOCIATION

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

THE EAST MANCHESTER COMMUNITY ASSOCIATION

- 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.

THE EAST MANCHESTER COMMUNITY ASSOCIATION

- 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 tailor-made 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 it 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 EAST MANCHESTER COMMUNITY ASSOCIATION

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

THE EAST MANCHESTER COMMUNITY ASSOCIATION

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

THE EAST MANCHESTER COMMUNITY ASSOCIATION

Trustees responsibilities in relation to the financial statements

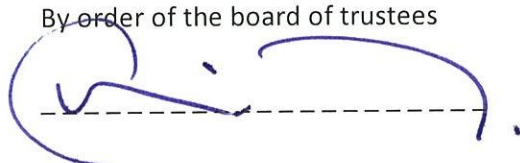
The charity trustees (who are also the directors of The East Manchester Community Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally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

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

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

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

By order of the board of trustees



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

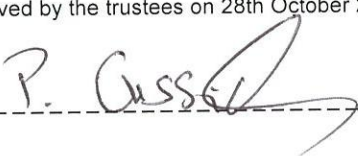
	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(10)	2,662	480
Total fixed assets		<u>2,662</u>	<u>480</u>
Current assets:			
Debtors	(11)	11,089	976
Cash at Bank & in Hand		230,891	172,786
Total current assets		<u>241,980</u>	<u>173,762</u>
Liabilities:			
Creditors: Amounts falling due within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

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

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

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

Approved by the trustees on 28th October 2021



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	<u>(3,144)</u>	<u>512</u>
 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	<u>230,891</u>	<u>172,786</u>

Notes to the accounts

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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
	<u>43,077</u>	<u>-</u>	<u>43,077</u>	<u>61,307</u>
Previous reporting period	59,592	1,715	61,307	

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2021	31 March	31 March	31 March
	£	£	£	£
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	-
	<u>84</u>	<u>84</u>	<u>-</u>
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
	<u>310,182</u>	<u>310,182</u>	<u>280,238</u>
	<u>310,266</u>	<u>310,266</u>	<u>280,238</u>
 Restricted funds		248,805	206,770
Unrestricted funds		<u>61,461</u>	<u>73,468</u>
		<u>310,266</u>	<u>280,238</u>

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

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

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	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
	<u>1,191</u>	<u>1,065</u>	<u>2,256</u>	

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
	<u>200,534</u>	<u>175,913</u>
Charitable activities	200,534	175,913
Support costs	-	-
	<u>200,534</u>	<u>175,913</u>

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
	<u>960</u>	<u>900</u>

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:

General Fund

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy costs

Analysis of movements in restricted funds

	Balance at 1 April 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:

Choir
 Just Psychology Income
 HMRC CVJRS Grants
 Community Justice Fund
 Manchester City Council First 1000 Days
 Manchester City Council CV WB Fund
 Our Manchester
 Medical Foundation
 NHS Manchester CCG
 Greater Manchester Mental Health
 NSCCT
 Refugee Action
 Soil Association
 We Love Manchester
 Lloyds TSB
 Rayne Trust Covid Hardship Fund
 Rayne Trust
 The Barrow Cadbury Trust
 Tudor Trust
 Morrison Foundation
 Oglesby Trust
 Manchester City Council Food Poverty
 Restricted Donation from PJ's
 Big Lottery Fund (British Red Cross) (3)
 Big Lottery Fund (British Red Cross) (2)

Description, nature and purpose of the fund

for participants travel expenses
 for family reunion casework
 for salaries
 for advice service salaries
 for Early Years support project
 for Covid recovery wellbeing project
 for contribution to core costs
 for hardship grants to torture survivors
 for health research
 for support and group work for new mothers
 for health and mental wellbeing support and casework
 for advice service salaries
 for food poverty support
 for telephone upgrade
 for contribution to salaries
 for core costs re Covid response poverty
 for core costs re Covid response poverty
 for Covid Wellbeing programme
 for salaries
 for refurbishment
 for digital access and IT skills workshops
 for food poverty project
 for crèche costs
 for salaries and Covid response project costs
 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