

THE EAST MANCHESTER COMMUNITY ASSOCIATION

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2024**

Registered Charity No. 1131060

THE EAST MANCHESTER COMMUNITY ASSOCIATION

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THE EAST MANCHESTER COMMUNITY ASSOCIATION

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.

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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

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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

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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.

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*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

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“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.

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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 recredited 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

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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.

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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

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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)

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

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
	<u>69,674</u>	<u>-</u>	<u>69,674</u>	<u>65,623</u>

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
	<u>65,623</u>	<u>-</u>	<u>65,623</u>

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	-
	<u>118</u>	<u>118</u>	<u>-</u>
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
	<u>390,502</u>	<u>390,502</u>	<u>346,683</u>
	<u>390,620</u>	<u>390,620</u>	<u>346,683</u>
Restricted funds		285,656	215,701
Unrestricted funds		<u>104,964</u>	<u>130,982</u>
		<u>390,620</u>	<u>346,683</u>

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
	<u>1,697</u>	<u>1,212</u>	<u>2,909</u>	

	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
	<u>3,173</u>	<u>1,482</u>	<u>4,655</u>	

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
	<u>260,580</u>	<u>228,225</u>
Charitable activities	260,580	228,225
Support costs	-	-
	<u>260,580</u>	<u>228,225</u>

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 approximately 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
	<u>1,212</u>	<u>1,002</u>

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:

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 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:

Manchester Active

Awards for All/Big Lottery Fund

Caritas Diocese of Manchester

Community Organisation Cost of Living Fund

Just Psychology

Manchester Active

Manchester City Council Our Manchester

Manchester City Council HWF

Manchester City Council Workclub

Manchester City Council First 1000 Days

Manchester City Council CV WB Fund

Manchester Work Club

Greater Manchester Culturally Appropriate Fund

Postcode Lottery

Refugee Action

Soil Association

Refugee Action

Spirit of Manchester

The Barrow Cadbury Trust

The Charity Service

Thomas Wall Trust

Trusthouse

Oglesby Trust

Description, nature and purpose of the fund

for Stay and Play groups

for salaries

for the contingency accommodation co-ordinator

for core costs

for family reunion

for Stay and Play groups

for activities and placements

for walking group

for workclub

for Early Years support project

for Covid recovery wellbeing project. The balance on this fund represents future depreciation

for employability support

for mental health groups

for co-ordination support

for core costs

for food poverty support

for core costs

for Computer Club

for Covid Wellbeing programme

for volunteer expenses

for employability course

for family reunion and Mama and baby group

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.