

COMMUNITY ON SOLID GROUND

England & Wales · Charity number 1139378

Details

Other names	COSG
Status	Registered
Legal form	Charitable company
Company number	07328036
Registered	2010-12-20
Register	View on the Charity Commission register

Contact

Address	Manley Park Community Centre York Avenue Manchester M16 0AS
Phone	01618814631
Email	ADMIN@YOSG.ORG.UK
Website	WWW.YOSG.ORG.UK

Activities

Objects: (1) TO ACT AS A RESOURCE FOR YOUNG PEOPLE LIVING IN MANCHESTER BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF: (A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS; (B) ADVANCING EDUCATION; (C) RELIEVING UNEMPLOYMENT; (D) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS. (2) SUCH OTHER CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: Community on Solid Ground aims to improve community cohesion and integration by providing activities which involve holiday play schemes, sport, leisure, recreational and educational activities to promote social capacity of all members. We also aim to develop the young people and their family's

physical, mental and spiritual wellbeing in order to build their confidence and self-esteem

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** MANCHESTER.
- Bolton
- Manchester City
- Oldham
- Salford City
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£276,344	£258,380	-	-
2024-07-31	£224,687	£237,101	-	-
2023-07-31	£274,712	£232,211	-	-
2022-07-31	£264,520	£174,589	-	-
2021-07-31	£208,126	£157,868	-	-

Trustees

Name	Role	Appointed
Yasmine Dar	Chair	
Mohammad Zeshan Araf		2019-06-30
Nusrat Ahmed		2019-06-30
QUZAFI IQBAL		
YOUSEF HAGEG		

Accounts

Charity Commission number: 1139378
Companies House number: 07328036

**COMMUNITY ON SOLID GROUND
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

Community on Solid Ground
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COMMUNITY ON SOLID GROUND

Report of the trustees for the year ended 31st July 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st July 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The charity's objects ("Objects") are specifically restricted to the following:

- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
- (b) Advancing education.
- (c) Relieving unemployment.
- (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances: with a view to improving the conditions of life of such persons.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The main activities during the year 2024/25:

During the 2024/25 financial year, Community on Solid Ground successfully delivered an extensive programme of youth, sport, education, and community initiatives across Manchester. Our work continued to grow in both reach and impact, driven by strong partnerships, a dedicated team, and the continued trust of the communities we serve.

Our Vision in Action

Throughout the year, COSG remained a dynamic and inclusive organisation, providing safe spaces, trusted relationships, and high-quality services for young people and families. Our delivery focused on education, physical and mental wellbeing, social development, employability, and strengthening community cohesion.

Key Partnerships & Sector Engagement

During 2024/25, we actively engaged with and contributed to a wide range of local and national partnerships. These included Manchester City Council, We Love MCR, DCMS, StreetGames UK, Young Manchester, Sported, and a network of local schools and community organisations. Through these partnerships, we advocated for sustained investment in grassroots youth provision and played an active role in shaping opportunities and support systems for young people across Manchester.

COMMUNITY ON SOLID GROUND

Youth Development & Leadership

We delivered accredited youth development and leadership programmes in partnership with Manchester City Council and the National Youth Agency. Young people were enrolled onto recognised training pathways, including Level 2 and 3 Youth Work, Multi-Sports qualifications, FA Coaching badges, Gym Instructor certifications, and ASDAN courses.

Participants gained valuable hands-on experience through volunteering and peer mentoring, helping to build confidence, skills, and pathways into employment within the youth and sports sector.

Core Youth Activities & Programmes

Open Access Youth Provision

We delivered weekly open-access sessions for young people aged 8–18, providing a safe and engaging environment. Activities included sports and fitness sessions, football, boxing, educational support, creative arts, cookery workshops, and structured holiday programmes.

We also successfully delivered residential trips, including a visit to North Wales, where young people participated in outdoor and team-building activities that developed confidence, independence, and resilience.

Urban Streetz – Street Sports & Mentoring Project

Now in its 13th year, Urban Streetz continued to be one of South Manchester's leading youth engagement programmes. Weekly sessions attracted 60–80 young people from over 17 wards, combining competitive football with mentoring, skills development, and employability support. Participants benefited from structured coaching, volunteering opportunities, CV development, and life skills workshops. Since its inception, the programme has engaged over 3,800 young people.

Weekend Vibes Youth Sessions

We delivered structured weekend sessions offering young people a safe and positive alternative to negative environments. Activities included sports, gaming, social activities, workshops, and discussions on key issues such as identity, wellbeing, and risk awareness.

Holiday Activities and Food (HAF) Programme

During school holidays, we successfully delivered HAF programmes providing free, high-quality activities and nutritious meals to eligible children and families. Sessions combined sports, creative activities, and enrichment opportunities within a safe and inclusive setting.

Alternative Provision

In partnership with Pathways to Success, we delivered targeted alternative provision for young people facing social, emotional, or academic challenges.

Through personalised one-to-one mentoring, structured interventions, and close collaboration with schools, we supported Key Stage 3 and Key Stage 4 students to improve engagement, build resilience, and achieve positive outcomes.

COMMUNITY ON SOLID GROUND

Residential Experiences

We delivered a range of residential trips, including visits to the Peak District and North Wales. Activities such as climbing, kayaking, and orienteering enabled young people to develop confidence, teamwork, and independence outside of their usual environments.

Inspirational Talks & Role Models

We hosted a number of high-profile guest speakers who shared their journeys and inspired young people to raise their aspirations. These sessions played a key role in building motivation, self-belief, and future ambition.

Education, Employability & Life Skills

Digital Inclusion Project

We supported young people and families by providing access to essential digital devices, including laptops and tablets. Alongside this, we delivered practical support in CV writing, job applications, interview preparation, and digital literacy.

Employability Support Programme

We delivered tailored employability support through one-to-one guidance, workshops, and weekly drop-in sessions. This included CV development, mock interviews, workplace readiness training, and ongoing mentoring to support transitions into employment and training.

Sport & Health

YSG Gym & Fitness Suite

Our community gym remained a key asset, supporting both young people and adults to improve their physical health and wellbeing. We delivered inclusive fitness opportunities, including junior sessions and women-only provision, promoting long-term healthy lifestyles.

Community Engagement & Events

Annual Sports Festival

We successfully delivered our annual sports festival, bringing together over 200 young people from across Manchester. The event celebrated participation, community pride, and partnership working, with strong attendance from families, local leaders, and stakeholders.

Capacity Building & Sector Support

Throughout the year, we supported other grassroots organisations by administering small grants, contributing to joint funding applications, facilitating DBS checks, and sharing training and resources to strengthen the wider community sector.

Future Planning & Development

During 2024/25, we progressed plans to expand our facilities, working with architects and partners to develop our Activity Hall, Therapy Room and outdoor Sports Playzone and wider community infrastructure. These developments will enable us to increase capacity and enhance our long-term impact.

COMMUNITY ON SOLID GROUND

Summary

Throughout 2024/25, Community on Solid Ground continued to serve as a vital hub for young people, families, and the wider community. Our programmes delivered meaningful, lasting impact—supporting individuals to develop skills, improve wellbeing, and access new opportunities.

We remain grateful to our funders, partners, trustees, volunteers, and community members whose ongoing support made this year's achievements possible.

A review of our achievements and performance

Community on Solid Ground has continued to deliver a diverse and high-quality portfolio of services and activities, evolving responsively to meet the changing needs of our community. Over the past year, we have further strengthened our strategic partnerships with local authorities, educational institutions, and national organisations, ensuring that our programmes remain accessible, inclusive, and impactful for all.

Amid ongoing social and economic challenges facing many families, we have successfully expanded our provision across youth engagement, sport, education, and wellbeing. This growth reflects not only our resilience and adaptability, but also our unwavering commitment to excellence and community empowerment.

Our continued ability to reach, engage, and positively impact young people and vulnerable groups across Manchester stands as a powerful testament to the dedication of our team, the strength of our collaborative networks, and the trust placed in us by the communities we proudly serve.

Financial review

The attached financial statements show the current state of the finances which the Committee considers to be satisfactory. The Committee is working hard to secure more substantial funding for current and future projects.

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 any longer-term investment.

Reserve's policy and going concern.

The balance held in unrestricted reserves on 31st July 2025 was -£28,155 of which -£29,145 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 three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. 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 trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

COMMUNITY ON SOLID GROUND

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. They also have architectural plans approved to develop our centre and create a brand-new Health & Fitness Suite and Activity Sports hall.

Structure, governance, and management

Community on Solid Ground is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9/11/2010. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 20/12/2010.

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.

Trustee induction and training

New trustees are usually familiar with the work of the charity as a result of either their work history being within a member organisation or as a volunteer. In addition, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charity Commission.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A self-employed Operations 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. This is disclosed in note 2 to the accounts.

Reference and administrative information

Charity Name: Community on Solid Ground

Charity Number: 1139378

Company Registration Number: 07328036

COMMUNITY ON SOLID GROUND

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

Mrs Y Dar	Chair of Trustees
Mr Y Hageg	Treasurer
Mr Q Iqbal	
Mr M Araf	
Mr N Ahmed	
Mr A Mohamed	(resigned October 2024)
Ms C Clavering	Company Secretary

Chief Executive Officer

Majid Dar

Registered Office

Manley Park Community Centre
York Avenue
Whalley Range
Manchester
M16 0AS

Independent Examiners

Hilton Jones Chartered Certified Accountants
Hollinwood Business Centre
Albert Street
Oldham
Lancashire
OL8 3QL

Bankers

Co-operative Bank
1 Balloon Street
Manchester
M60 4EP

COMMUNITY ON SOLID GROUND

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Community on Solid Ground 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

Yasmine Dar

Mrs Y Dar
Chair

Date: 15th April 2026

**Community on Solid Ground
Independent Examiner's Report
For The Year Ended 31 July 2025**

I report on the accounts of the company for the year ended 31 July 2025, which have are set out on pages 9 to 27.

Respective responsibilities of trustees and examiner

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

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

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in 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

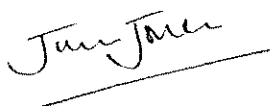
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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.

JM Hilton-Jones
Hilton Jones Ltd
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL



15th April 2026

Community on Solid Ground
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 July 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
INCOME FROM					
Donations and legacies	3	5,611	-	5,611	4,950
Charitable activities	4	1,000	236,026	237,026	196,580
Income from trading activities	6	33,707	-	33,707	23,157
TOTAL INCOME		40,318	236,026	276,344	224,687
EXPENDITURE ON					
Raising funds	7	-	12,794	12,794	8,034
Charitable activities	7	2,607	242,979	245,586	229,067
TOTAL EXPENDITURE		2,607	255,773	258,380	237,101
NET INCOME/(EXPENDITURE)		37,711	(19,747)	17,964	(12,414)
Transfers between funds	15	(42,875)	42,875	-	-
NET MOVEMENT IN FUNDS		(5,164)	23,128	17,964	(12,414)
RECONCILIATION OF FUNDS					
Total funds brought forward	15	(22,991)	300,877	277,886	290,300
TOTAL FUNDS CARRIED FORWARD	15	(28,155)	324,005	295,850	277,886

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 12 to 27 form part of these accounts.

Community on Solid Ground
Balance Sheet
As At 31 July 2025

Companies House number: 07328036

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
FIXED ASSETS					
Tangible assets	11	990	196,835	197,825	163,137
		990	196,835	197,825	163,137
CURRENT ASSETS					
Debtors	12	-	928	928	29,071
Cash at bank and in hand		(24,452)	131,448	106,996	140,610
		(24,452)	132,376	107,924	169,681
Creditors: Amounts falling due within one year	13	4,693	5,206	9,899	54,932
NET CURRENT ASSETS/(LIABILITIES)		(29,145)	127,170	98,025	114,749
TOTAL ASSETS LESS CURRENT LIABILITIES		(28,155)	324,005	295,850	277,886
NET ASSETS/(LIABILITIES)		(28,155)	324,005	295,850	277,886
THE FUNDS OF THE CHARITY					
Restricted income funds	15	-	324,005	324,005	300,877
Unrestricted income funds	15	(28,155)	-	(28,155)	(22,991)
TOTAL CHARITY FUNDS		(28,155)	324,005	295,850	277,886

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. 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 15th April 2026

Mrs Y Dar - Chair

The notes on pages 12 to 27 form part of these accounts.

**Community on Solid Ground
Statement of Cash Flows
For The Year Ended 31 July 2025**

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net movement in funds	17,964	(12,414)
Add back depreciation	48,903	41,196
Decrease/(increase) in debtors	28,143	13,422
Increase/(decrease) in creditors	(45,033)	14,909
NET CASH USED IN OPERATING ACTIVITIES	<u>49,977</u>	<u>57,113</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Purchase of fixed assets	(83,591)	(5,831)
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>(83,591)</u>	<u>(5,831)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR	(33,614)	51,282
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	140,610	89,328
CASH AND CASH EQUIVALENTS CARRIED FORWARD	<u>106,996</u>	<u>140,610</u>

**Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025**

1 Accounting Policies

1.1 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), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

1.2 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 24 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 15.

1.3 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.

1.4 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 1.6.

1.5 Irrecoverable VAT

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

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

1.6 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 expense. The allocation of support and governance costs is analysed in note 8.

1.7 Costs of raising funds

The costs of raising funds consists of events, publicity and sponsorship.

1.8 Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

1.9 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:

Improvements to leased premises	33.33% on cost
Equipment	25% on cost
Computers	25% on cost

1.10 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.

1.11 Pensions

The charity operates an auto-enrolment pension scheme. The charity has no liability beyond paying its contributions and

1.12 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.

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

1.13 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

2 Related party transactions and trustees' expenses and remuneration

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

During the year, the freelance CEO registered a company at the charity's address. The trustees have identified this as a potential conflict of interest and recorded it in the register of interests. The trustees reviewed the arrangement, confirmed that the use of the address does not provide a significant private benefit, and ensured that the CEO was excluded from all discussions and decisions relating to their engagement and remuneration.

3 Donations and Legacies

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	5,611	-	5,611	4,950
	<u>5,611</u>	<u>-</u>	<u>5,611</u>	<u>4,950</u>

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Donations	4,950	-	4,950
	<u>4,950</u>	<u>-</u>	<u>4,950</u>

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

4 Income from charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
BBC Children in Need 5593	-	-	-	28,240
We Love MCR Friday Urban Street 2024	-	-	-	3,920
Manchester Active Easter 2024	-	-	-	11,193
Manchester Active Spring 2024	-	-	-	5,486
Manchester Active October Half Term	-	3,911	3,911	-
Manchester Active February Half Term 2024	-	-	-	3,911
Manchester Active Big Life Gym Project	-	12,000	12,000	6,375
Manchester Active HAF Christmas Playscheme 2023	-	-	-	5,600
Manchester City Council Youth and Play	-	74,965	74,965	64,655
Manchester City Council Youth Bank Project	-	30,000	30,000	30,000
Manchester City Council VCSE	-	-	-	2,000
Sported Barclays	-	2,000	2,000	-
Manchester City Council HAF Summer 2024	-	43,496	43,496	35,200
Manchester Active Christmas HAF 2024	-	5,834	5,834	-
Manchester City Council - Gym Project	-	350	350	-
Manchester Active Easter HAF 2025	-	12,312	12,312	-
Manchester Active Summer 2025	-	48,158	48,158	-
Manchester City Council NIF	-	1,500	1,500	-
Manchester Active Over 55's	-	1,500	1,500	-
We Love Manchester	1,000	-	1,000	-
	<u>1,000</u>	<u>236,026</u>	<u>237,026</u>	<u>196,580</u>

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

4 Income from charitable activities (cont.)

Previous reporting period	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
BBC Children in Need 5593	-	28,240	28,240
We Love MCR Friday Urban Street 2024	-	3,920	3,920
Manchester Active Easter 2024	-	11,193	11,193
Manchester Active Spring 2024	-	5,486	5,486
Manchester Active February Half Term 2024	-	3,911	3,911
Manchester Active Big Life Gym Project	-	6,375	6,375
Manchester Active HAF Christmas Playscheme 2023	-	5,600	5,600
Manchester City Council Youth and Play	-	64,655	64,655
Manchester City Council Youth Bank Project	-	30,000	30,000
Manchester City Council VCSE	-	2,000	2,000
Manchester City Council HAF Summer 2024	-	35,200	35,200
	-	196,580	196,580

5 Net income

	2025 £	2024 £
Net income is stated after charging:		
Depreciation - owned assets	48,902	41,196
Accountancy	1,603	1,600

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

6 Income from other trading activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Rental income	400	-	400	-
Fee income	1,360	-	1,360	950
Membership fees	31,947	-	31,947	22,207
	<u>33,707</u>	<u>-</u>	<u>33,707</u>	<u>23,157</u>

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Rental income	-	-	-
Fee income	950	-	950
Membership fees	22,207	-	22,207
	<u>23,157</u>	<u>-</u>	<u>23,157</u>

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

7 Expenditure

	Relief of poverty costs £	2025 £	2024 £
Expenditure on raising funds			
Event costs	12,225	12,225	7,441
Advertising and marketing	569	569	577
Accreditation fees	-	-	16
	<u>12,794</u>	<u>12,794</u>	<u>8,034</u>

	Youth and Community Activities £	2025 £	2024 £
Expenditure on charitable activities			
Employment costs	100,917	100,917	104,708
Subscriptions	1,171	1,171	548
Training	40	40	70
Repairs	4,475	4,475	3,108
Sessional workers	44,700	44,700	44,100
Consultancy	-	-	800
DBS checks	93	93	-
Resources	14	14	34
Volunteer expenses	878	878	-
Bad debts	2,455	2,455	-
Cleaning	63	63	185
Interest payable	362	362	-
Software	758	758	523
Refreshments	1,421	1,421	3,815
Travel costs	1,125	1,125	2,481
Minor equipment	4,941	4,941	972
Telephone and internet	1,560	1,560	1,160
PPE equipment	62	62	-
Rent and venue hire	10,401	10,401	16,975
Insurance	1,179	1,179	897
Post, printing and stationery	683	683	589
Depreciation	48,902	48,902	41,196
Heat and light	14,325	14,325	-
Sundry expenses	79	79	-
Governance costs	1,603	1,603	1,600
Support costs	3,379	3,379	5,306
	<u>245,586</u>	<u>245,586</u>	<u>229,067</u>

	2025 £	2024 £
Restricted funds	255,773	235,631
Unrestricted funds	2,607	1,470
	<u>258,380</u>	<u>237,101</u>

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

8 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.

	Basis of apportionment	General Support £	Governance £	2025 £
Accountancy	Use of facilities	-	1,603	1,603
Professional fees	Use of facilities	1,368	-	1,368
Payroll bureau fees	Use of facilities	2,011	-	2,011
		<u>3,379</u>	<u>1,603</u>	<u>4,982</u>

Previous reporting period

	Basis of apportionment	General Support £	Governance £	2024 £
Accountancy	Use of facilities	-	1,600	1,600
Penalties	Use of facilities	750	-	750
Professional fees	Use of facilities	2,564	-	2,564
Payroll bureau fees	Use of facilities	1,992	-	1,992
		<u>5,306</u>	<u>1,600</u>	<u>6,906</u>

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

9 Analysis of staff costs

	2025	2024
	£	£
Wages and salaries	100,917	104,316
Employers NIC	-	392
	<u>100,917</u>	<u>104,708</u>
Charitable activities	<u>100,917</u>	<u>104,708</u>
	<u>100,917</u>	<u>104,708</u>
	2025	2024
Average number of employees	15	16
Number of employees with benefits in excess of £60,000	-	-
	2025	2024
	£	£
Total employment benefits, including employer pension contributions of the key	-	-

The charity considers its key management personnel comprises the trustees.

10 Independent Examiner Fees

	2025	2024
	£	£
Independent examination fees	1,603	1,600
	<u>1,603</u>	<u>1,600</u>

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

11 Tangible Fixed Assets

	Equipment	Improvements to leased premises £	Total £
Cost			
At 1 August 2024	79,257	140,723	219,980
Additions	7,986	75,605	83,591
At 31 July 2025	<u>87,243</u>	<u>216,328</u>	<u>303,571</u>
Depreciation			
At 1 August 2024	37,945	18,898	56,843
Charge for Year	25,206	23,697	48,903
At 31 July 2025	<u>63,151</u>	<u>42,595</u>	<u>105,746</u>
Net Book Value			
At 31 July 2025	<u>24,092</u>	<u>173,733</u>	<u>197,825</u>
At 1 August 2024	<u>41,312</u>	<u>121,825</u>	<u>163,137</u>

12 Debtors

	2025 £	2024 £
Debtors	-	21,748
Prepayments	928	7,323
	<u>928</u>	<u>29,071</u>
	2025 £	2024 £
Restricted	928	29,071
Unrestricted	-	-
	<u>928</u>	<u>29,071</u>

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	-	7,755
Overspend cash	1,491	1,741
Other creditors and accruals	8,408	1,940
Deferred income	-	43,496
	<u>9,899</u>	<u>54,932</u>
	2025	2024
	£	£
Restricted	5,206	51,251
Unrestricted	4,693	3,681
	<u>9,899</u>	<u>54,932</u>

14 Deferred income

	2025	2024
	£	£
Deferred income comprises rental income and grants invoiced and received in advance.		
Balance as at 01 August 2024	43,496	35,200
Amount released to income earned from charitable activities	(43,496)	(35,200)
Amount deferred in year	-	43,496
Balance as at 31 July 2025	<u>-</u>	<u>43,496</u>

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

15 Analysis of charitable funds

Analysis of movements in unrestricted funds

	As at 1 August 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 July 2025 £
General fund	(22,991)	40,318	(2,607)	(42,875)	(28,155)
	<u>(22,991)</u>	<u>40,318</u>	<u>(2,607)</u>	<u>(42,875)</u>	<u>(28,155)</u>

Previous reporting period

	As at 1 August 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 July 2024 £
General fund	(28,878)	28,107	(1,470)	(20,750)	(22,991)
	<u>(28,878)</u>	<u>28,107</u>	<u>(1,470)</u>	<u>(20,750)</u>	<u>(22,991)</u>

Name of unrestricted fund:
General fund

Description, nature and purpose of the fund
The unrestricted funds of the organisation

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

15 Analysis of movements in restricted funds

	As at 1 August 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 July 2025 £
BBC Children in Need 5593	17,472	-	(16,205)	-	1,267
Clothworkers Trust	70,919	-	(33,293)	-	37,626
Garfield Weston	-	-	(2,445)	2,445	0
Manchester Active Easter 2024	10,886	-	(10,197)	-	689
Manchester Active Easter HAF 2023	7,406	-	(8,693)	1,287	-
Manchester Active Spring 2024	4,528	-	(4,302)	-	226
Manchester Active Spring	2	-	(2)	-	-
Manchester Active October Half Term	-	3,911	(3,401)	-	510
Manchester Active February Half Term 2023	-	-	(334)	334	(0)
Manchester Active February Half Term 2024	3,030	-	(3,082)	52	(0)
Manchester Active Equipment	2,010	-	(13,982)	31,886	19,914
Manchester Active Big Life Gym Project	289	12,000	(13,022)	-	(733)
Manchester Active HAF Christmas Playscheme 20	1,349	-	(2,390)	1,041	(0)
Manchester City Council Youth and Play	63,043	74,965	(57,774)	-	80,234
Manchester City Council Youth Bank Project	40,008	30,000	(8,137)	-	61,871
Manchester City Council VCSE	7,233	-	(8,077)	844	-
Sported Barclays	-	2,000	-	-	2,000
DCMS	38,977	-	(23,980)	-	14,997
Julia & Hans Rausing Trust	-	-	(3,902)	3,902	-
Manchester Active Half Term 2022	-	-	(46)	46	-
Manchester City Council HAF Summer 2024	31,135	43,496	(26,073)	-	48,558
Manchester City Council HAF	49	-	(49)	-	-
Power to Change	602	-	(1,315)	713	-
Street Games UK	113	-	-	-	113
Young Manchester HAF	45	-	(46)	1	-
Youth Sports Trust	7	-	(7)	-	-
Neighbourhood Service Men's Club	1,668	-	-	-	1,668
Sporting Equals	106	-	(105)	-	1
Manchester Active Christmas HAF 2024	-	5,834	(5,891)	57	-
Manchester City Council - Gym Project	-	350	(350)	-	-
Manchester Active Easter HAF 2025	-	12,312	(1,899)	-	10,413
Manchester Active Summer 2025	-	48,158	(5,710)	-	42,448
Manchester City Council NIF	-	1,500	(829)	-	671
Manchester Active Over 55's	-	1,500	-	-	1,500
BBC CIN Year 3	-	-	33	-	33
TIF TSG Fund	-	-	(268)	268	-
	<u>300,877</u>	<u>236,026</u>	<u>(255,773)</u>	<u>42,875</u>	<u>324,005</u>

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

Previous reporting period

	As at 1 August 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 July 2024 £
BBC Children in Need 5593	21,616	28,240	(32,384)	-	17,472
Clothworkers Trust	110,251	-	(39,332)	-	70,919
Garfield Weston	8,663	-	(9,326)	663	-
We Love MCR Friday Urban Street 2024	-	3,920	(3,921)	1	-
Manchester Active Breaking Boundaries	928	-	(928)	-	-
Manchester Active Easter 2024	-	11,193	(307)	-	10,886
Manchester Active Easter HAF 2023	12,384	-	(4,978)	-	7,406
Manchester Active Spring 2024	-	5,486	(958)	-	4,528
Manchester Active Spring	2	-	-	-	2
Manchester Active October Half Term	386	-	(386)	-	-
Manchester Active February Half Term 2023	1,784	-	(2,161)	377	-
Manchester Active February Half Term 2024	-	3,911	(881)	-	3,030
Manchester Active Equipment	2,221	-	(16,713)	16,502	2,010
Manchester Active Big Life Gym Project	-	6,375	(6,086)	-	289
Manchester Active HAF Christmas Playscheme 20	-	5,600	(4,251)	-	1,349
Manchester City Council HAF Summer	323	-	(323)	-	-
Manchester City Council Youth and Play	30,572	64,655	(32,184)	-	63,043
Manchester City Council Youth Bank Project	21,644	30,000	(11,636)	-	40,008
Manchester City Council VCSE	8,019	2,000	(2,786)	-	7,233
MCC Playscheme	1,587	-	(2,012)	425	-
MCC/NIF Neighbourhood Service	679	-	(757)	78	-
Asian Sports Foundation	1,244	-	(1,513)	269	-
BBC Children in Need	1,513	-	(1,546)	33	-
CCLORS	135	-	(270)	135	-
DCMS	57,114	-	(18,137)	-	38,977
Julia & Hans Rausing Trust	10,661	-	(12,403)	1,742	-
Manchester Active Easter Holiday	3,179	-	(3,179)	-	-
Manchester City Council Covid Grant	11	-	(11)	-	-
Manchester City Council HAF Summer 2024	-	35,200	(4,065)	-	31,135
Manchester City Council HAF	3,216	-	(3,167)	-	49
Power to Change	8,213	-	(7,611)	-	602
Sported	4,783	-	(4,783)	-	-
Street Games UK	1,789	-	(1,676)	-	113
Young Manchester HAF	823	-	(778)	-	45
Youth Sports Trust	7	-	-	-	7
Neighbourhood Service Men's Club	1,668	-	-	-	1,668
Sporting Equals	452	-	(346)	-	106
Big Lottery Fund - RC	525	-	(1,050)	525	-
Manley Park Primary School	2,747	-	(2,747)	-	-
MCC NIF Drop In	39	-	(39)	-	-
	<u>319,178</u>	<u>196,580</u>	<u>(235,631)</u>	<u>20,750</u>	<u>300,877</u>

Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025

Name of restricted fund:	Description, nature and purpose of the fund
BBC Children in Need 5593	for mentoring service
Clothworkers Trust	for capital project/gym
Garfield Weston	for core costs
Manchester Active Easter 2024	for holiday activities
Manchester Active Spring 2024	for holiday activities
Manchester Active October Half Term	for holiday activities
Manchester Active February Half Term 2023	for holiday activities
Manchester Active February Half Term 2024	for holiday activities
Manchester Active Equipment	for holiday play equipment
Manchester Active Big Life Gym Project	for old people gym activities
Manchester Active HAF Christmas Playscheme 2023	for holiday activities
Manchester City Council Youth and Play	for youth empowerment activities
Manchester City Council Youth Bank Project	for activities, distribution, and trips
Sported Barclays	for sports leadership training
DCMS	for capital - astro turf/equipment
Manchester City Council HAF Summer 2024	for summer activities
Street Games UK	for sports development
Neighbourhood Service Men's Club	weekly social for the senior men of the community
Sporting Equals	staff development
Manchester Active Easter HAF 2025	for holiday activities
Manchester Active Summer 2025	for holiday activities
Manchester City Council NIF	for holiday activities
Manchester Active Over 55's	for holiday activities
BBC CIN Year 3	for sports leadership and youth engagement

16 Analysis of net assets between funds

	Unrestricted £	Restricted £	2025 £
Tangible fixed assets	990	196,835	197,825
Cash at bank and in hand	(24,452)	131,448	106,996
Other net current assets/(liabilities)	(4,693)	(4,278)	(8,971)
Total	(28,155)	324,005	295,850

Previous reporting period

	Unrestricted £	Restricted £	2024 £
Tangible fixed assets	1,980	161,157	163,137
Cash at bank and in hand	(21,290)	161,900	140,610
Other net current assets/(liabilities)	(3,681)	(22,180)	(25,861)
Total	(22,991)	300,877	277,886

**Community on Solid Ground
Notes to the Financial Statements
For The Year Ended 31 July 2025**

17 Going Concern

The charity's main source of income is grant funding and investment income. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

18 Post Balance Sheet Events

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.

19 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic

Accounts

COMMUNITY ON SOLID GROUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

Registered Charity No. 1139378
Company Registration No. 07328036

COMMUNITY ON SOLID GROUND

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COMMUNITY ON SOLID GROUND

Report of the trustees for the year ended 31st July 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st July 2024 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 charity's objects ("Objects") are specifically restricted to the following:

- (a) advancing in life and helping young people by developing their skills, capacities, and capabilities to enable them to participate in society as independent, mature, and responsible individuals.
- (b) Advancing education.
- (c) Relieving unemployment.
- (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances: with a view to improving the conditions of life of such persons.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

Directors' Report 2023/24

Community on Solid Ground (COSG)

During the 2023/24 financial year, *Community on Solid Ground* continued its mission to empower young people, support families, and strengthen local communities across Manchester. Our work has grown significantly in both reach and impact, thanks to strategic partnerships, passionate staff, and ongoing community trust.

Our Vision

COSG remains a dynamic and inclusive charity that provides safe spaces, trusted relationships, and high-quality youth and community services. We focus on education, physical and mental wellbeing, social development, employability, and community cohesion.

Key Partnerships & Sector Engagement

We've proudly represented the youth and sports sector at a range of influential forums, including:

- Manchester City Council (Youth, Play & Participation)
- Youth Bank International

COMMUNITY ON SOLID GROUND

- Garfield Weston Foundation
- Manchester Active (MCR Active)
- Sported
- Clothworkers Foundation
- BBC Children in Need
- One Manchester Housing
- StreetGames UK
- Breaking Boundaries
- Local primary & secondary schools
- Young Manchester
- Manchester BME Network
- HAF (Holiday Activities & Food programme)

Through these platforms, COSG continues to advocate for investment in grassroots youth work and help shape policies that affect the city's young people.

Youth Development & Leadership

In partnership with Manchester City Council and the National Youth Agency, we have enrolled local young people into accredited Youth Work Practice training courses. These courses, along with leadership development opportunities, help build the youth workforce of tomorrow.

We offer a variety of nationally recognised qualifications, including:

- Level 2 & 3 Youth Work
- Multi-Sports Level 2
- FA Level 1 & 2 Football Coaching
- Level 2 Gym Instructor
- ASDAN Courses

Young people are encouraged to gain practical experience through volunteering and peer mentoring.

Core Youth Activities & Programmes

Open Access Youth Provision

Weekly sessions for 8–11 and 12–18-year-olds offering:

- Health & fitness sessions
- Football training and team games
- Boxing and self-defence
- Educational support and mentoring
- Arts & crafts
- Cookery workshops
- Holiday programmes and off-site trips

We also offer residential experiences across the UK. This year, a group visited North Wales to enjoy water sports, quad biking, and team-building activities.

All members are encouraged to participate actively in club life and to give back to the wider community.

COMMUNITY ON SOLID GROUND

Urban Streetz – Manchester’s Premier Street Sports Project

Now in its 12th year, *Urban Streetz* remains one of South Manchester’s biggest youth football and mentoring projects. Every Friday, 60–80 young people from over 17 local wards take part in high-energy 5-a-side tournaments alongside:

- Mentorship and coaching
- Skills development and volunteering
- CV building and interview preparation
- Life skills workshops

Since its launch, Urban Streetz has engaged more than 3,800 young people, becoming a trusted space for growth, connection, and opportunity.

Weekend Vibes Youth Sessions

An engaging, safe alternative to the streets featuring:

- Table tennis, PS5 gaming, board games
 - Badminton, dodgeball, coached sports
 - Movie nights and healthy eating
 - Quizzes, workshops, and debates
 - Issue-based discussions: identity, crime prevention, drugs, and more
-

Holiday Activities and Food (HAF) Programme

We run free holiday clubs and provide nutritious meals to eligible children during Christmas, Easter, and summer breaks.

Each session includes:

- Fun, structured activities (sports, music, arts)
 - Free hot meals
 - A safe, welcoming environment
-

Residential Trips

These life-enhancing experiences help build independence, confidence, and resilience. Recent trips include Edale (Peak District) and Pro Adventure (North Wales), with activities like:

- Abseiling, climbing, kayaking
 - Orienteering, team games, and archery
-

Inspirational Talks & Role Models

Guest speakers help our young people dream big. Past guests include:

- Louis Tomlinson (One Direction)
- Jill Scott (England Lionesses)
- Artur Beterbiev & Anthony Crolla (Boxing Champions)
- Inel Tomlinson (CBBC)

These sessions instil self-belief and open doors to ambition.

COMMUNITY ON SOLID GROUND

Education, Employability & Life Skills

Digital Inclusion Project

We've distributed laptops, tablets, and phones to ensure digital access for education and job searches. Support also includes:

- CV and application writing
- Interview preparation
- Weekly job-seeking drop-ins
- Workplace behaviour and digital literacy workshops

Employability Support Programme

Our tailored 1-to-1 guidance helps young people transition into work with confidence. Services include:

- CV and cover letter writing
- Mock interviews
- Digital and workplace skills training
- Weekly open-access support clinics

Sport & Fitness

YSG Gym, Health & Fitness Suite

Our well-equipped community gym supports all fitness levels, offering:

- 30+ cardio and resistance stations
- Free weights area
- Junior and Ladies-Only gym sessions

Fitness is integrated across our youth provision and adult programmes to promote lifelong wellbeing.

Community Engagement & Events

Annual Sports Festival

Our flagship event unites over 200 young people from across Manchester in a day of football, friendship, and pride—with local leaders, parents, and partners attending.

Capacity Building & Sector Support

We support grassroots organisations across Greater Manchester through:

- Small grant administration
- Joint funding bids
- DBS checks for staff and volunteers
- Training and resource sharing

Future Planning & Capital Development

We are delighted to have received planning permission to build a new Playzone at our site. This exciting development represents a major milestone in our ongoing commitment to the local community, providing a vibrant new space for children, families, and residents to enjoy.

In parallel, we are working closely with architects, engineers, and planners to develop ambitious plans for the expansion of our Health & Fitness Suite and Community and Activity

COMMUNITY ON SOLID GROUND

Hall. This investment in infrastructure will significantly enhance our capacity to serve more residents, youth, and community groups for years to come.

In Summary

Community on Solid Ground continues to be a hub of positivity, growth, and inclusion. From afterschool clubs and holiday camps to employment training and intergenerational health sessions, our work creates lasting change—one young person, one family, and one neighbourhood at a time.

We are grateful to our funders, partners, trustees, volunteers, and the communities we serve for making this another impactful year.

A review of our achievements and performance

Community on Solid Ground has continued to deliver a wide range of high-quality services and activities, responding dynamically to the needs of our community. Throughout the year, we have strengthened our partnerships with local authorities, schools, and national organisations to ensure our programmes remain accessible, inclusive, and impactful.

Despite ongoing social and economic pressures affecting many families, we have expanded our youth, sport, education, and wellbeing provision—demonstrating our resilience, adaptability, and commitment to excellence. Our ability to reach and positively engage young people and vulnerable groups across Manchester is a testament to the dedication of our team, the strength of our networks, and the trust placed in us by the communities we serve.

Financial review

The attached financial statements show the current state of the finances which the Committee considers to be satisfactory. The Committee is working hard to secure more substantial funding for current and future projects.

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 any longer-term investment.

Reserves policy and going concern.

The balance held in unrestricted reserves on 31st July 2024 was -£22,991 of which -£24,971 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 three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. 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.

COMMUNITY ON SOLID GROUND

Risk management

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

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

We have received planning permission to build a new PlayZone at our site. This exciting development represents a major milestone in our ongoing commitment to the local community, providing a vibrant new space for children, families, and residents to enjoy.

In parallel, we are working closely with architects, engineers, and planners to develop ambitious plans for the expansion of our Health & Fitness Suite and Community and Activity Hall. This investment in infrastructure will significantly enhance our capacity to serve more residents, youth, and community groups for years to come.

Structure, governance, and management

Community on Solid Ground is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9/11/2010. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 20/12/2010.

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.

Trustee induction and training

New trustees are usually familiar with the work of the charity as a result of either their work history being within a member organisation or as a volunteer. In addition, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charity Commission.

Organisation

The charity is governed by a dedicated Board of Trustees, who are responsible for its overall strategic direction, governance, and compliance. The Board typically meets on a quarterly basis to oversee progress, review performance, and ensure alignment with the charity's mission and values.

To lead the organisation's day-to-day operations, a self-employed Chief Executive Officer (CEO) is appointed by the trustees. The CEO is responsible for driving strategic development, expanding and delivering services and programmes, generating income, and ensuring the effective and efficient management of the charity's activities.

COMMUNITY ON SOLID GROUND

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. This is disclosed in note 2 to the accounts.

Reference and administrative information

Charity Name: Community on Solid Ground

Charity Number: 1139378

Company Registration Number: 07328036

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

Mrs Y Dar Chair of Trustees

Mr Y Hageg Treasurer

Mr Q Iqbal

Mr M Araf

Mr N Ahmed

Mr A Mohamed (resigned October 2024)

Ms C Clavering Company Secretary

Chief Executive Officer - CEO

Majid Dar

Registered Office

Manley Park Community Centre

York Avenue

Manchester

M16 0AS

Independent Examiners

Hilton Jones Chartered Certified Accountants

Hollinwood Business Centre

Albert Street

Oldham

OL8 3QL

COMMUNITY ON SOLID GROUND

Bankers

Co-operative Bank
1 Balloon Street
Manchester
M60 4EP

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Community on Solid Ground 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

Yasmine Dar

Mrs Y Dar
Chair

Date: 11th June 2025

Independent examiner's report to the trustees of COMMUNITY ON SOLID GROUND

I report on the accounts of the company for the year ended 31st July 2024, which are set out on pages 9 to 24.

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.

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

Date: 11th June 2025

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

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 July 2024	Total Funds Year Ended 31 July 2023
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	4,950	-	4,950	1,812
Charitable Activities	(4)	-	196,580	196,580	262,357
Other Trading Activities	(5)	23,157	-	23,157	10,543
Total		28,107	196,580	224,687	274,712
Expenditure on:					
Raising Funds	(6)	5,011	3,023	8,034	8,285
Charitable Activities	(6)	(3,541)	232,608	229,067	223,926
Other	(6)	-	-	-	-
Total		1,470	235,631	237,101	232,211
Net income/(expenditure)		26,637	(39,051)	(12,414)	42,501
Transfers between funds	(17)	(20,750)	20,750	-	-
Net movement in funds		5,887	(18,301)	(12,414)	42,501
Reconciliation of funds					
Total funds brought forward	(17)	(28,878)	319,178	290,300	247,799
Total funds carried forward	(17)	(22,991)	300,877	277,886	290,300

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 10 to 21 form part of these accounts.

BALANCE SHEET AS AT 31 JULY 2024

Company Registration Number: 07328036

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	163,137	198,502
Total fixed assets		163,137	198,502
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	29,071	42,493
Cash at Bank & in Hand		140,610	89,328
Total current assets		169,681	131,821
Liabilities:			
Creditors: Amounts falling due within one year	(15)	54,932	40,023
Net current assets or liabilities		114,749	91,798
Total assets less current liabilities		277,886	290,300
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		277,886	290,300
The funds of the charity:			
Restricted income funds	(17)	300,877	319,178
Unrestricted income funds	(17)	(22,991)	(28,878)
Total charity funds		277,886	290,300

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

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.

Approved by the trustees on 11th June 2025

Mrs Y Dar Chair

The notes on pages 10 to 21 form part of these accounts.

Statement of Cash Flows for the year ending 31 July 2024

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

	Year Ended 31 July 2024	Year Ended 31 July 2023
	£	£
Net movement in funds	(12,414)	42,501
Add back depreciation	41,196	40,232
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	13,422	(27,737)
Increase/(decrease) in creditors	14,909	(48,747)
Net cash used in operating activities	57,113	6,249
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(5,831)	(176,591)
Net cash provided by investing activities	(5,831)	(176,591)
Increase/(decrease) in cash and cash equivalents during the year	51,282	(170,342)
Cash and cash equivalents brought forward	89,328	259,670
Cash and cash equivalents carried forward	140,610	89,328

Notes to the accounts for the year ended 31st July 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) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, a restatement of comparative items was needed. No restatements were required.

(c) 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 40 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 17.

(d) 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.

(e) 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 (g) below.

(f) Irrecoverable VAT

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

(g) 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 expense.

The allocation of support and governance costs is analysed in note 8.

(h) Costs of raising funds

The costs of raising funds consists of events, publicity and sponsorship.

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

(i) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(j) 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
Equipment	25% on cost
Improvements to Leased Premises	25% on cost

(k) 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.

(l) Pensions

The charity currently does not administer contributions to a pension scheme.

(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).

Majid Dar, the brother of director Y Dar, receives self-employment payments as the Operations Manager.

3. Donations and Legacies

	Unrestricted Year Ended 31 July 2024 £	Restricted Year Ended 31 July 2024 £	Total Funds Year Ended 31 July 2024 £	Total Funds Year Ended 31 July 2023 £
Donations	4,950	-	4,950	1,812
	4,950	-	4,950	1,812

Previous reporting period

	Unrestricted Year Ended 31 July 2023 £	Restricted Year Ended 31 July 2023 £	Total Funds Year Ended 31 July 2023 £
Donations	1,812	-	1,812
	1,812	-	1,812

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

4. Income from charitable activities

	Unrestricted Year Ended 31 July 2024 £	Restricted Year Ended 31 July 2024 £	Total Funds Year Ended 31 July 2024 £	Total Funds Year Ended 31 July 2023 £
Restricted and unrestricted grants:				
BBC Children in Need 5593	-	28,240	28,240	56,277
Clothworkers Trust	-	-	-	50,000
Garfield Weston	-	-	-	25,000
We Love MCR Friday Urban Street 2024	-	3,920	3,920	-
Manchester Active Breaking Boundaries	-	-	-	1,750
Manchester Active Easter 2024	-	11,193	11,193	-
Manchester Active Easter HAF	-	-	-	14,400
Manchester Active Spring 2024	-	5,486	5,486	-
Manchester Active Spring	-	-	-	3,470
Manchester Active October Half Term	-	-	-	3,000
Manchester Active February Half Term 2023	-	-	-	3,433
Manchester Active February Half Term 2024	-	3,911	3,911	-
Manchester Active Equipment	-	-	-	410
Manchester Active Big Life Gym Project	-	6,375	6,375	-
Manchester Active HAF Christmas Playscheme 2023	-	5,600	5,600	-
Manchester City Council HAF Summer	-	35,200	35,200	14,384
Manchester City Council Playscheme	-	-	-	4,400
Manchester City Council Youth and Play	-	64,655	64,655	33,333
Manchester City Council Youth Bank Project	-	30,000	30,000	30,000
Manchester City Council VCSE	-	2,000	2,000	10,000
One Manchester	-	-	-	2,000
PTC Programmes	-	-	-	10,000
Sported Barclays	-	-	-	500
	-	196,580	196,580	262,357

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

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 July 2023	Restricted Year Ended 31 July 2023	Total Funds Year Ended 31 July 2023
	£	£	£
Restricted and unrestricted grants:			
BBC Children in Need 5593	-	56,277	56,277
Clothworkers Trust	-	50,000	50,000
Garfield Weston	-	25,000	25,000
Manchester Active Breaking Boundaries	-	1,750	1,750
Manchester Active Easter HAF	-	14,400	14,400
Manchester Active Spring	-	3,470	3,470
Manchester Active October Half Term	-	3,000	3,000
Manchester Active February Half Term 2023	-	3,433	3,433
Manchester Active Equipment	-	410	410
Manchester City Council HAF Summer	-	14,384	14,384
Manchester City Council Playscheme	-	4,400	4,400
Manchester City Council Youth and Play	-	33,333	33,333
Manchester City Council Youth Bank Project	-	30,000	30,000
Manchester City Council VCSE	-	10,000	10,000
One Manchester	2,000	-	2,000
PTC Programmes	-	10,000	10,000
Sported Barclays	-	500	500
	2,000	260,357	262,357

5. Income from other trading activities

	Unrestricted Year Ended 31 July 2024	Restricted Year Ended 31 July 2024	Total Funds Year Ended 31 July 2024	Total Funds Year Ended 31 July 2023
	£	£	£	£
Rental income	-	-	-	250
Fee Income	950	-	950	4,650
Membership Fees	22,207	-	22,207	5,643
Fundraising Events	-	-	-	-
	23,157	-	23,157	10,543

Previous reporting period

	Unrestricted Year Ended 31 July 2023	Restricted Year Ended 31 July 2023	Total Funds Year Ended 31 July 2023
	£	£	£
Rental income	250	-	250
Fee Income	4,650	-	4,650
Membership Fees	5,643	-	5,643
	10,543	-	10,543

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

6. Expenditure

	Youth and Community Activities £	Year Ended 31 July 2024 £	Year Ended 31 July 2023 £
Expenditure on raising funds:			
Event costs	7,441	7,441	7,231
Advertising and marketing	577	577	993
Accreditation Fees	16	16	61
	<u>8,034</u>	<u>8,034</u>	<u>8,285</u>
Expenditure on charitable activities:			
Employment Costs	104,708	104,708	85,334
Subscriptions	548	548	247
Training	70	70	2,522
Repairs	3,108	3,108	3,073
Sessional Workers	44,100	44,100	42,300
Consultancy	800	800	10,400
DBS Checks	-	-	247
Resources	34	34	3,142
Volunteer Expenses	-	-	13
Bad Debts	-	-	-
Cleaning	185	185	568
Interest Payable	-	-	219
Software	523	523	434
Refreshments	3,815	3,815	5,643
Travel Costs	2,481	2,481	3,077
Minor Equipment	972	972	5,839
Telephone & Internet	1,160	1,160	876
PPE Equipment	-	-	32
Rent & Venue Hire	16,975	16,975	9,075
Insurance	897	897	993
Governance and Support Costs	6,906	6,906	9,111
Post, Printing & Stationery	589	589	549
Depreciation	41,196	41,196	40,232
	<u>229,067</u>	<u>229,067</u>	<u>223,926</u>
Other expenditure:			
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>237,101</u>	<u>237,101</u>	<u>232,211</u>
Restricted funds		235,631	222,477
Unrestricted funds		1,470	9,734
		<u>237,101</u>	<u>232,211</u>

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

7. Analysis of expenditure on charitable activities

As per note 6.

8. 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	-	1,600	1,600	type of expense
Penalties	750	-	750	type of expense
Professional Fees	2,564	-	2,564	type of expense
Payroll Bureau Fees	1,992	-	1,992	type of expense
	<u>5,306</u>	<u>1,600</u>	<u>6,906</u>	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,530	1,530	type of expense
Penalties	750	-	750	type of expense
Professional Fees	5,681	-	5,681	type of expense
Payroll Bureau Fees	1,150	-	1,150	type of expense
	<u>7,581</u>	<u>1,530</u>	<u>9,111</u>	

9. Analysis of staff costs

	Year Ended 31 July 2024	Year Ended 31 July 2023
	£	£
Wages and Salaries	104,316	85,080
Social Security Costs	392	254
Pension Costs	-	-
	<u>104,708</u>	<u>85,334</u>
Charitable activities	104,708	85,334
Support costs	-	-
	<u>104,708</u>	<u>85,334</u>

The average number of employees during the year was 16 (previous year: 11).

The charity considers its key management personnel comprises the trustees and self-employed Operations Manager. The total costs of the key management personnel were £43,200 (previous year: £42,300).

No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 July 2024	Year Ended 31 July 2023
	£	£
Independent examination fees	1,600	1,530
	<u>1,600</u>	<u>1,530</u>

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

11. Tangible Fixed Assets

	Improvements to Leased			
	Premises	Equipment	Computers	Total
Cost	£	£	£	£
At 1 August 2023	166,712	92,808	7,700	267,220
Additions	-	5,831	-	5,831
At 31 July 2024	166,712	98,639	7,700	273,051
Depreciation				
At 1 August 2023	20,235	40,783	7,700	68,718
Charge for Year	16,139	25,057	-	41,196
At 31 July 2024	36,374	65,840	7,700	109,914
NET BOOK VALUE				
At 31 July 2024	130,338	32,799	-	163,137
At 31 July 2023	146,477	52,025	-	198,502

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2024	2023
	£	£
Debtors	21,748	35,760
Prepayments	7,323	6,733
	29,071	42,493

Debtors and prepayments relates to restricted funds £29,071 (2023: £42,343) and unrestricted funds £nil (2023: £150).

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	7,755	3,006
Overspent Cash	1,741	287
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,940	1,530
Deferred income	43,496	35,200
	54,932	40,023

15. Deferred income

Deferred income comprises grants received in advance for the next financial year

Balance as at 1 August 2023	35,200
Amount released to income earned from charitable activities	(35,200)
Amount deferred in year	43,496
Balance at 31 July 2024	43,496

16. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Provisions for liabilities	-	-
	-	-

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

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 August 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2024
	£	£	£	£	£
General Fund	(28,878)	28,107	(1,470)	(20,750)	(22,991)
	(28,878)	28,107	(1,470)	(20,750)	(22,991)

Previous reporting period

	Balance at 1 August 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2023
	£	£	£	£	£
General Fund	47,191	14,355	(9,734)	(80,690)	(28,878)
	47,191	14,355	(9,734)	(80,690)	(28,878)

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

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

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 August 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2024
	£	£	£	£	£
MCC Playscheme	1,587	-	(2,012)	425	-
We Love MCR Friday Urban Street 2024	-	3,920	(3,921)	1	-
MCC/NIF Neighbourhood Service	679	-	(757)	78	-
Asian Sports Foundation	1,244	-	(1,513)	269	-
BBC Children in Need	1,513	-	(1,546)	33	-
BBC Children in Need 5593	21,616	28,240	(32,384)	-	17,472
CCLORS	135	-	(270)	135	-
Clothworkers Trust	110,251	-	(39,332)	-	70,919
DCMS	57,114	-	(18,137)	-	38,977
Julia & Hans Rausing Trust	10,661	-	(12,403)	1,742	-
Garfield Weston	8,663	-	(9,326)	663	-
Manchester Active Breaking Boundaries	928	-	(928)	-	-
Manchester Active Easter 2024	-	11,193	(307)	-	10,886
Manchester Active Easter Holiday	3,179	-	(3,179)	-	-
Manchester Active Easter HAF	12,384	-	(4,978)	-	7,406
Manchester Active Spring 2024	-	5,486	(958)	-	4,528
Manchester Active Spring	2	-	-	-	2
Manchester Active February Half Term 2024	-	3,911	(881)	-	3,030
Manchester Active February Half Term 2023	1,784	-	(2,161)	377	-
Manchester Active Equipment	2,221	-	(16,713)	16,502	2,010
Manchester Active Half Term	386	-	(386)	-	-
Manchester Active Big Life Gym Project	-	6,375	(6,086)	-	289
Manchester Active HAF Christmas Playscheme 2023	-	5,600	(4,251)	-	1,349
Manchester City Council Covid Grant	11	-	(11)	-	-
Manchester City Council HAF Summer 2024	-	35,200	(4,065)	-	31,135
Manchester City Council HAF	3,216	-	(3,167)	-	49
Manchester City Council HAF Summer	323	-	(323)	-	-
Manchester City Council Youth and Play	30,572	64,655	(32,184)	-	63,043
Manchester City Council Youth Bank Project	21,644	30,000	(11,636)	-	40,008
Manchester City Council VCSE	8,019	2,000	(2,786)	-	7,233
Power to Change	8,213	-	(7,611)	-	602
Sported	4,783	-	(4,783)	-	-
Street Games UK	1,789	-	(1,676)	-	113
Young Manchester HAF	823	-	(778)	-	45
Youth Sports Trust	7	-	-	-	7
Neighbourhood Service Men's Club	1,668	-	-	-	1,668
Sporting Equals	452	-	(346)	-	106
Big Lottery Fund - RC	525	-	(1,050)	525	-
Manley Park Primary School	2,747	-	(2,747)	-	-
MCC NIF Drop In	39	-	(39)	-	-
	319,178	196,580	(235,631)	20,750	300,877

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

17. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 August 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2023
	£	£	£	£	£
MCC Playscheme	1,197	4,400	(4,010)	-	1,587
MCC RE	3	-	(3)	-	-
MCC/NIF Neighbourhood Service	567	-	(1,245)	1,357	679
GMCC	2	-	(2)	-	-
Arawak Walton Housing Junior Football	2,281	-	(2,281)	-	-
Asian Sports Foundation	2,693	-	(1,449)	-	1,244
Awards for All	3,818	-	(3,866)	48	-
BBC Children in Need	9,922	-	(8,409)	-	1,513
BBC Children in Need Next Steps	(218)	-	(414)	632	-
BBC Children in Need 5593	(3,315)	56,277	(31,346)	-	21,616
CCLORS	(254)	-	-	389	135
Clothworkers Trust	94,487	50,000	(38,811)	4,575	110,251
DCMS	31,689	-	(18,637)	44,062	57,114
Greater Manchester Police Fund	50	-	(50)	-	-
Julia & Hans Rausing Trust	12,617	-	(14,826)	12,870	10,661
Garfield Weston	-	25,000	(16,337)	-	8,663
Manchester Active	200	-	(200)	-	-
Manchester Active Breaking Boundaries	-	1,750	(822)	-	928
Manchester Active Easter Holiday	3,179	-	-	-	3,179
Manchester Active Easter HAF	-	14,400	(2,016)	-	12,384
Manchester Active Spring	-	3,470	(3,468)	-	2
Manchester Active February Half Term 2023	-	3,433	(1,649)	-	1,784
Manchester Active Equipment	-	410	(5,344)	7,155	2,221
Manchester Active Half Term	1,568	3,000	(4,182)	-	386
Manchester Active Holiday Activities Autumn	1,461	-	(1,461)	-	-
Manchester City Council Covid Grant	1,487	-	(1,476)	-	11
Manchester City Council HAF	2,090	14,384	(13,258)	-	3,216
Manchester City Council HAF Summer	93	-	(698)	928	323
Manchester City Council Playscheme	(3,690)	-	-	3,690	-
Manchester City Council Youth and Play	13,545	33,333	(16,306)	-	30,572
Manchester City Council Youth Bank Project	-	30,000	(8,356)	-	21,644
Manchester City Council VCSE	-	10,000	(1,981)	-	8,019
Neighbourhood Investment Fund	985	-	(1,125)	140	-
MU Foundation Street Reds	(105)	-	-	105	-
Awards for All	11	-	(11)	-	-
Power to Change	3,323	10,000	(5,110)	-	8,213
Sported	4,922	500	(639)	-	4,783
Sported Barclays	(164)	-	-	164	-
Street Games UK	4,950	-	(3,161)	-	1,789
Whalley Range Youth Association	23	-	(23)	-	-
Young Manchester	4,814	-	(4,814)	-	-
Young Manchester HAF	1,226	-	(403)	-	823
Youth Sports Trust	543	-	(536)	-	7
Neighbourhood Service Men's Club	1,668	-	-	-	1,668
Neighbourhood Service NIF Away Day	47	-	(47)	-	-
Sporting Equals	898	-	(446)	-	452
Big Lottery Fund - RC	(525)	-	(525)	1,575	525
Tudor Trust	1	-	(1)	-	-
Manley Park Primary School	1,331	-	(1,584)	3,000	2,747
GMP	6	-	(6)	-	-
MCC NIF The Sporting Talent	14	-	(14)	-	-
MCC Urban Sports	977	-	(977)	-	-
MCC NIF Drop In	39	-	-	-	39
Heritage Lottery Fund - Big Fat Asian Wedding	152	-	(152)	-	-
	200,608	260,357	(222,477)	80,690	319,178

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

17. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
MCC Playscheme	open access Playscheme
We Love MCR Friday Urban Street 2024	for activities for young people
MCC/NIF Neighbourhood Service	for coaching sessions/venue hire
Asian Sports Foundation	for core costs/activities
BBC Children in Need	for sports leadership and youth engagement
BBC Children in Need 5593	for mentoring service
CCLORS	for core costs
Clothworkers Trust	for capital project/gym
DCMS	for capital - astro turf/equipment
Julia & Hans Rausing Trust	for core costs, consultancy and equipment
Garfield Weston	for core costs
Manchester Active Breaking Boundaries	for cricket activities
Manchester Active Easter 2024	for holiday activities
Manchester Active Easter Holiday	for sports development
Manchester Active Easter HAF	for holiday activities
Manchester Active Spring 2024	for holiday activities
Manchester Active Spring	for holiday activities
Manchester Active February Half Term 2024	for holiday activities
Manchester Active February Half Term 2023	for holiday activities
Manchester Active Equipment	for holiday play equipment
Manchester Active Half Term	for holiday activities
Manchester Active Big Life Gym Project	for old people gym activities
Manchester Active HAF Christmas Playscheme 2023	for holiday activities
Manchester City Council Covid Grant	for core costs
Manchester City Council HAF Summer 2024	for summer activities
Manchester City Council HAF	for holiday playschemes
Manchester City Council HAF Summer	for summer activities
Manchester City Council Youth and Play	for youth empowerment activities
Manchester City Council Youth Bank Project	for activities, distribution, and trips
Manchester City Council VCSE	for equipment and centre costs
Power to Change	for core costs
Sported	for sports leadership training
Street Games UK	for sports development
Young Manchester HAF	for holiday scheme costs
Youth Sports Trust	for staff and venue hire
Neighbourhood Service Men's Club	weekly social for the senior men of the community
Sporting Equals	staff development
Big Lottery Fund - RC	for inspiring and motivation
Manley Park Primary School	for after-school athletics
MCC NIF Drop In	for community advice centre

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

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	1,980	-	161,157	163,137
Cash at bank and in hand	(21,290)	-	161,900	140,610
Other net current assets/(liabilities)	(3,681)	-	(22,180)	(25,861)
Creditors of more than one year	-	-	-	-
Total	(22,991)	-	300,877	277,886

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	2,970	-	195,532	198,502
Cash at bank and in hand	6,039	-	83,289	89,328
Other net current assets/(liabilities)	(37,887)	-	40,357	2,470
Creditors of more than one year	-	-	-	-
Total	(28,878)	-	319,178	290,300

19. 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.

Accounts

COMMUNITY ON SOLID GROUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

Registered Charity No. 1139378
Company Registration No. 07328036

COMMUNITY ON SOLID GROUND

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COMMUNITY ON SOLID GROUND

Report of the trustees for the year ended 31st July 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st July 2023 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 charity's objects ("Objects") are specifically restricted to the following:

(a) advancing in life and helping young people by developing their skills, capacities, and capabilities to enable them to participate in society as independent, mature, and responsible individuals.

(b) Advancing education.

(c) Relieving unemployment.

(d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances: with a view to improving the conditions of life of such persons.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The main activities during the year 2022/23:

Community on Solid Ground has steadfastly supported the city's youth and sports sector, successfully delivering on several contracts with external organisations.

We have proudly represented our youth and sports sector at a diverse range of forums, including: Manchester City Council (Youth, Play and Participation), Youth Bank International Garfield Weston, Sported, Clothworkers, Mcr Active HAF, Street Games, Breaking Boundaries, Local schools, Mcr BME network, Young Mcr, BBC Children in Need, One Mcr Housing.

In partnership with the Manchester City Council (MCC) and the National Youth Agency (NYA), we have enrolled new members in Youth Work practice training courses and leadership development programs. These initiatives are designed to empower our young people with the skills and knowledge they need to succeed.

Additionally, we are committed to supporting the older members of our community through our Health and Wellbeing sessions, Community Gym, and Fitness sessions. These programs aim to promote a healthy and active lifestyle, ensuring that all age groups have access to resources that enhance their overall well-being.

Our ongoing collaboration with these esteemed organizations underscores our commitment to fostering a vibrant and inclusive community for both the city's youth and older representatives. Community on Solid Ground is an upbeat, welcoming, and friendly space where you can come after school or over the weekend to meet amazing people, enjoy delicious food, hang out with friends, and create long-lasting friendships. It's the perfect place to relax, have fun, and get involved in exciting activities.

COMMUNITY ON SOLID GROUND

Open Access Youth Provision

Our weekly YSG youth club is an 'open access' session available to all young people aged between 8 and 18. Activities include a gaming zone, arts and crafts, chill and chat areas, an outdoor sports court, social events, workshops, presentations, role models, CV and job support, junior gym, health and fitness sessions, boxing and kickboxing, and refreshments such as centre-made pizzas and toasties.

Primary School Multi-Sports Provision

COSG continues to deliver multi-sports and fitness sessions to our local primary schools, promoting physical activity and healthy lifestyles among young children.

Digital Inclusion Project

COSG supports digital inclusion by acquiring and supplying digital devices such as laptops, tablets, and mobile phones with internet data to our young people. This initiative helps them with their educational studies and social needs while working from home. We also assist with job searching, CV creation, and job interview skills.

Outdoors - Urban Leadership and Engagement

COSG runs a sports and mentoring project that incorporates multi-sport sessions as a 'hook' to engage participants. Our experienced youth workers and coaches use a proven grassroots approach to youth engagement, volunteering, and mentoring.

Soccer School

We continue to deliver a soccer school focusing on young people aged 4 to 11, using football to improve their physical well-being and social skills. Players participate to have fun, and one of our main goals is to ensure that every player has the opportunity to love the sport of soccer.

Playscheme / Holiday Camps (HAF)

COSG provides popular playschemes during the summer, spring, and autumn school holidays for local young people aged 6 to 12. These camps offer a variety of activities designed to keep children engaged and active.

Capacity Building

We support other youth, sport, and community organisations by handling small grants, partnership bids, and organising DBS checks for staff and volunteers. Our goal is to strengthen the capacity of these organisations to serve the community effectively.

Architects, Planners, and Engineers

We are working with architects and engineers to develop new building plans aimed at extending our health and fitness suite and sports and community hall, enhancing our facilities to better serve the community.

A review of our achievements and performance

CSG continues to provide services and activities despite the challenges during the pandemic (COVID19) which proved to be a very difficult period of the year. We have continued to work with our partners and national organisations to provide the best offer available to our communities.

Financial review

The charity's financial position at the end of the reporting period is:

The attached financial statements show the current state of the finances which the Committee considers to be satisfactory. The Committee is working hard to secure more substantial funding for current and future projects.

COMMUNITY ON SOLID GROUND

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 any longer-term investment.

Reserves policy and going concern.

The balance held in unrestricted reserves on 31st July 2023 was -£28,878 of which -£31,848 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 three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. 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 trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. They also have architectural plans approved to develop our centre and create a brand-new Health & Fitness Suite and Activity Sports hall.

Structure, governance, and management

Community on Solid Ground is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9/11/2010. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 20/12/2010.

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.

Trustee induction and training

New trustees are usually familiar with the work of the charity as a result of either their work history being within a member organisation or as a volunteer. In addition, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charity Commission.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A self-employed Operations Manager is appointed by the trustees to manage the day-to-day operations of the charity.

COMMUNITY ON SOLID GROUND**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. This is disclosed in note 2 to the accounts.

Reference and administrative information

Charity Name: Community on Solid Ground

Charity Number: 1139378

Company Registration Number: 07328036

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

Mrs Y Dar Chair of Trustees

Mr Y Hageg Treasurer

Mr Q Iqbal

Mr M Araf

Mr N Ahmed

Mr A Mohamed

Ms C Clavering Company Secretary

Chief Executive Officer

Majid Dar

Registered Office

Manley Park Community Centre

York Avenue

Whalley Range

Manchester

M16 0AS

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

COMMUNITY ON SOLID GROUND

Bankers

Co-operative Bank
1 Balloon Street
Manchester
M60 4EP

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Community on Solid Ground 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

Mrs Y Dar
Chair

Date: 29th May 2024

Independent examiner's report to the trustees of COMMUNITY ON SOLID GROUND

I report on the accounts of the company for the year ended 31st July 2023, which are set out on pages 9 to 21.

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.

A.M. King

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

Date: 29th May 2024

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

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 July 2023	Total Funds Year Ended 31 July 2022
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	1,812	-	1,812	1,506
Charitable Activities	(4)	2,000	260,357	262,357	261,214
Other Trading Activities	(5)	10,543	-	10,543	1,800
Total		14,355	260,357	274,712	264,520
Expenditure on:					
Raising Funds	(6)	-	8,285	8,285	4,782
Charitable Activities	(6)	9,734	214,192	223,926	169,807
Other	(6)	-	-	-	-
Total		9,734	222,477	232,211	174,589
Net income/(expenditure)		4,621	37,880	42,501	89,931
Transfers between funds	(17)	(80,690)	80,690	-	-
Net movement in funds		(76,069)	118,570	42,501	89,931
Reconciliation of funds					
Total funds brought forward	(17)	47,191	200,608	247,799	157,868
Total funds carried forward	(17)	(28,878)	319,178	290,300	247,799

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 10 to 21 form part of these accounts.

BALANCE SHEET AS AT 31 JULY 2023

Company Registration Number: 07328036

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	198,502	62,143
Total fixed assets		198,502	62,143
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	42,493	14,756
Cash at Bank & in Hand		89,328	259,670
Total current assets		131,821	274,426
Liabilities:			
Creditors: Amounts falling due within one year	(15)	40,023	88,770
Net current assets or liabilities		91,798	185,656
Total assets less current liabilities		290,300	247,799
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		290,300	247,799
The funds of the charity:			
Restricted income funds	(17)	319,178	200,608
Unrestricted income funds	(17)	(28,878)	47,191
Total charity funds		290,300	247,799

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

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.

Approved by the trustees on 29th May 2024

Mrs Y Dar Chair

The notes on pages 10 to 21 form part of these accounts.

Statement of Cash Flows for the year ending 31 July 2023

	Year Ended	Year Ended
	31 July 2023	31 July 2022
	£	£
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	42,501	89,931
Add back depreciation	40,232	16,142
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(27,737)	6,630
Increase/(decrease) in creditors	(48,747)	80,264
Net cash used in operating activities	6,249	192,967
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(176,591)	(71,778)
Net cash provided by investing activities	(176,591)	(71,778)
Increase/(decrease) in cash and cash equivalents during the year	(170,342)	121,189
Cash and cash equivalents brought forward	259,670	138,481
Cash and cash equivalents carried forward	89,328	259,670

Notes to the accounts for the year ended 31st July 2023

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) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, a restatement of comparative items was needed. No restatements were required.

(c) 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 54 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 17.

(d) 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.

(e) 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 (g) below.

(f) Irrecoverable VAT

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

(g) 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 expense.

The allocation of support and governance costs is analysed in note 8.

(h) Costs of raising funds

The costs of raising funds consists of events, publicity and sponsorship.

Notes to the accounts for the year ended 31st July 2023

(i) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(j) 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
Equipment	25% on cost
Improvements to Leased Premises	25% on cost

(k) 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.

(l) Pensions

The charity currently does not administer contributions to a pension scheme.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

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

Majid Dar, the brother of director Y Dar, receives self-employment payments as the Operations Manager.

3. Donations and Legacies

	Unrestricted Year Ended 31 July 2023	Restricted Year Ended 31 July 2023	Total Funds Year Ended 31 July 2023	Total Funds Year Ended 31 July 2022
	£	£	£	£
Donations	1,812	-	1,812	1,506
	1,812	-	1,812	1,506

Previous reporting period

	Unrestricted Year Ended 31 July 2022	Restricted Year Ended 31 July 2022	Total Funds Year Ended 31 July 2022
	£	£	£
Donations	1,506	-	1,506
	1,506	-	1,506

Notes to the accounts for the year ended 31st July 2023

4. Income from charitable activities

	Unrestricted Year Ended 31 July 2023 £	Restricted Year Ended 31 July 2023 £	Total Funds Year Ended 31 July 2023 £	Total Funds Year Ended 31 July 2022 £
Restricted and unrestricted grants:				
Awards for All	-	-	-	9,874
BBC Children in Need	-	-	-	28,591
BBC Children in Need 5593	-	56,277	56,277	3,969
Clothworkers Trust	-	50,000	50,000	102,000
DCMS	-	-	-	45,450
Garfield Weston	-	25,000	25,000	-
Manchester Active	-	-	-	1,750
Manchester Active Breaking Boundaries	-	1,750	1,750	-
Manchester Active Easter Holiday	-	-	-	7,265
Manchester Active Easter HAF	-	14,400	14,400	-
Manchester Active Spring	-	3,470	3,470	-
Manchester Active October Half Term	-	3,000	3,000	-
Manchester Active February Half Term 2023	-	3,433	3,433	-
Manchester Active Equipment	-	410	410	-
Manchester Active Half Term	-	-	-	1,956
Manchester Active Holiday Activities Autumn	-	-	-	2,500
Manchester City Council HAF Summer	-	14,384	14,384	3,454
Manchester City Council Playscheme	-	4,400	4,400	2,200
Manchester City Council Youth and Play	-	33,333	33,333	16,667
Manchester City Council Youth Bank Project	-	30,000	30,000	-
Manchester City Council VCSE	-	10,000	10,000	-
Neighbourhood Investment Fund	-	-	-	2,000
One Manchester	2,000	-	2,000	-
PTC Programmes	-	10,000	10,000	-
Sported	-	-	-	5,000
Sported Barclays	-	500	500	-
Street Games UK	-	-	-	2,070
Young Manchester	-	-	-	25,000
Young Manchester Easter	-	-	-	1,468
	2,000	260,357	262,357	261,214

Notes to the accounts for the year ended 31st July 2023

4. Income from charitable activities

Previous reporting period			
	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	July 2022	31 July 2022	31 July 2022
	£	£	£
Restricted and unrestricted grants:			
Awards for All	-	9,874	9,874
BBC Children in Need		28,591	28,591
BBC Children in Need 5593	-	3,969	3,969
Clothworkers Trust	-	102,000	102,000
DCMS	-	45,450	45,450
Manchester Active	-	1,750	1,750
Manchester Active Easter	-	7,265	7,265
Manchester Active Half Term	-	1,956	1,956
Manchester Active Holiday Activities Autumn	-	2,500	2,500
Manchester City Council HAF Summer	-	3,454	3,454
Manchester City Council Playscheme	-	2,200	2,200
Manchester City Council Youth and Play	-	16,667	16,667
Neighbourhood Investment Fund	-	2,000	2,000
Sported	-	5,000	5,000
Street Games UK	-	2,070	2,070
Young Manchester	-	25,000	25,000
Young Manchester Easter	-	1,468	1,468
	-	261,214	261,214

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	July 2023	31 July 2023	31 July 2023	31 July 2022
	£	£	£	£
Rental income	250	-	250	-
Fee Income	4,650	-	4,650	1,400
Membership Fees	5,643	-	5,643	-
Fundraising Events	-	-	-	400
	10,543	-	10,543	1,800

Previous reporting period			
	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	July 2022	31 July 2022	31 July 2022
	£	£	£
Fee Income	1,400	-	1,400
Fundraising Events	400	-	400
	1,800	-	1,800

Notes to the accounts for the year ended 31st July 2023

6. Expenditure

	Youth and Community Activities £	Year Ended 31 July 2023 £	Year Ended 31 July 2022 £
Expenditure on raising funds:			
Event costs	7,231	7,231	4,163
Advertising and marketing	993	993	551
Accreditation Fees	61	61	-
Sponsorship	-	-	68
	<u>8,285</u>	<u>8,285</u>	<u>4,782</u>
Expenditure on charitable activities:			
Employment Costs	85,334	85,334	64,968
Subscriptions	247	247	115
Training	2,522	2,522	160
Repairs	3,073	3,073	3,290
Sessional Workers	42,300	42,300	43,086
Consultancy	10,400	10,400	6,675
DBS Checks	247	247	122
Resources	3,142	3,142	3,507
Volunteer Expenses	13	13	32
Bad Debts	-	-	(1,700)
Cleaning	568	568	258
Interest Payable	219	219	-
Software	434	434	37
Refreshments	5,643	5,643	5,139
Travel Costs	3,077	3,077	951
Minor Equipment	5,839	5,839	4,181
Telephone & Internet	876	876	415
PPE Equipment	32	32	81
Rent & Venue Hire	9,075	9,075	16,624
Insurance	993	993	967
Governance and Support Costs	9,111	9,111	3,541
Post, Printing & Stationery	549	549	1,216
Depreciation	40,232	40,232	16,142
	<u>223,926</u>	<u>223,926</u>	<u>169,807</u>
Other expenditure:			
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>232,211</u>	<u>232,211</u>	<u>174,589</u>
Restricted funds		222,477	178,149
Unrestricted funds		9,734	(3,560)
		<u>232,211</u>	<u>174,589</u>

Notes to the accounts for the year ended 31st July 2023

7. Analysis of expenditure on charitable activities
As per note 6.

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

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,530	1,530	type of expense
Penalties	750	-	750	type of expense
Professional Fees	5,681	-	5,681	type of expense
Payroll Bureau Fees	1,150	-	1,150	type of expense
	<u>7,581</u>	<u>1,530</u>	<u>9,111</u>	
Previous reporting period				
	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,218	1,218	type of expense
Professional Fees	1,337	-	1,337	type of expense
Payroll Bureau Fees	986	-	986	type of expense
	<u>2,323</u>	<u>1,218</u>	<u>3,541</u>	

9. Analysis of staff costs

	Year Ended 31 July 2023	Year Ended 31 July 2022
	£	£
Wages and Salaries	85,080	64,674
Redundancy	-	-
Social Security Costs	254	294
Pension Costs	-	-
	<u>85,334</u>	<u>64,968</u>
Charitable activities	85,334	64,968
Support costs	-	-
	<u>85,334</u>	<u>64,968</u>

The average number of employees during the year was 11 (previous year: 8).
The charity considers its key management personnel comprises the trustees and self-employed Operations Manager. The total costs of the key management personnel were £42,300 (previous year: £41,400).
No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 July 2023	Year Ended 31 July 2022
	£	£
Independent examination fees	1,530	1,218
	<u>1,530</u>	<u>1,218</u>

Notes to the accounts for the year ended 31st July 2023

11. Tangible Fixed Assets

	Improvements to Leased Premises	Equipment	Computers	Total
Cost	£	£	£	£
At 1 August 2022	32,936	49,993	7,700	90,629
Additions	133,776	42,815	-	176,591
At 31 July 2023	166,712	92,808	7,700	267,220
Depreciation				
At 1 August 2022	4,096	17,184	7,206	28,486
Charge for Year	16,139	23,599	494	40,232
At 31 July 2023	20,235	40,783	7,700	68,718
NET BOOK VALUE				
At 31 July 2023	146,477	52,025	-	198,502
At 31 July 2022	28,840	32,809	494	62,143

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2023	2022
	£	£
Debtors	35,760	11,351
Prepayments	6,733	3,405
	42,493	14,756

Debtors and prepayments relates to restricted funds £42,343 (2022: £11,705) and unrestricted funds £150 (2022: £3,051).

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	3,006	7,346
Overspent Cash	287	185
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,530	1,340
Deferred income	35,200	79,899
	40,023	88,770

15. Deferred income

Deferred income comprises grants received in advance for the next financial year

Balance as at 1 August 2022	79,899
Amount released to income earned from charitable activities	(79,899)
Amount deferred in year	35,200
Balance at 31 July 2023	35,200

16. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Provisions for liabilities	-	-

Notes to the accounts for the year ended 31st July 2023

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 August 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2023
	£	£	£	£	£
General Fund	47,191	14,355	(9,734)	(80,690)	(28,878)
	47,191	14,355	(9,734)	(80,690)	(28,878)

Previous reporting period

	Balance at 1 August 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2022
	£	£	£	£	£
General Fund	42,525	3,306	3,560	(2,200)	47,191
	42,525	3,306	3,560	(2,200)	47,191

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"

Notes to the accounts for the year ended 31st July 2023

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 August 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2023
	£	£	£	£	£
MCC Playscheme	1,197	4,400	(4,010)	-	1,587
MCC RE	3	-	(3)	-	-
MCC/NIF Neighbourhood Service	567	-	(1,245)	1,357	679
GMCC	2	-	(2)	-	-
Arawak Walton Housing Junior Football	2,281	-	(2,281)	-	-
Asian Sports Foundation	2,693	-	(1,449)	-	1,244
Awards for All	3,818	-	(3,866)	48	-
BBC Children in Need	9,922	-	(8,409)	-	1,513
BBC Children in Need Next Steps	(218)	-	(414)	632	-
BBC Children in Need 5593	(3,315)	56,277	(31,346)	-	21,616
CCLORS	(254)	-	-	389	135
Clothworkers Trust	94,487	50,000	(38,811)	4,575	110,251
DCMS	31,689	-	(18,637)	44,062	57,114
Greater Manchester Police Fund	50	-	(50)	-	-
Julia & Hans Rausing Trust	12,617	-	(14,826)	12,870	10,661
Garfield Weston	-	25,000	(16,337)	-	8,663
Manchester Active	200	-	(200)	-	-
Manchester Active Breaking Boundaries	-	1,750	(822)	-	928
Manchester Active Easter Holiday	3,179	-	-	-	3,179
Manchester Active Easter HAF	-	14,400	(2,016)	-	12,384
Manchester Active Spring	-	3,470	(3,468)	-	2
Manchester Active February Half Term 2023	-	3,433	(1,649)	-	1,784
Manchester Active Equipment	-	410	(5,344)	7,155	2,221
Manchester Active Half Term	1,568	3,000	(4,182)	-	386
Manchester Active Holiday Activities Autumn	1,461	-	(1,461)	-	-
Manchester City Council Covid Grant	1,487	-	(1,476)	-	11
Manchester City Council HAF	2,090	14,384	(13,258)	-	3,216
Manchester City Council HAF Summer	93	-	(698)	928	323
Manchester City Council Playscheme	(3,690)	-	-	3,690	-
Manchester City Council Youth and Play	13,545	33,333	(16,306)	-	30,572
Manchester City Council Youth Bank Project	-	30,000	(8,356)	-	21,644
Manchester City Council VCSE	-	10,000	(1,981)	-	8,019
Neighbourhood Investment Fund	985	-	(1,125)	140	-
MU Foundation Street Reds	(105)	-	-	105	-
Awards for All	11	-	(11)	-	-
Power to Change	3,323	10,000	(5,110)	-	8,213
Sported	4,922	500	(639)	-	4,783
Sported Barclays	(164)	-	-	164	-
Street Games UK	4,950	-	(3,161)	-	1,789
Whalley Range Youth Association	23	-	(23)	-	-
Young Manchester	4,814	-	(4,814)	-	-
Young Manchester HAF	1,226	-	(403)	-	823
Youth Sports Trust	543	-	(536)	-	7
Neighbourhood Service Men's Club	1,668	-	-	-	1,668
Neighbourhood Service NIF Away Day	47	-	(47)	-	-
Sporting Equals	898	-	(446)	-	452
Big Lottery Fund - RC	(525)	-	(525)	1,575	525
Tudor Trust	1	-	(1)	-	-
Manley Park Primary School	1,331	-	(1,584)	3,000	2,747
GMP	6	-	(6)	-	-
MCC NIF The Sporting Talent	14	-	(14)	-	-
MCC Urban Sports	977	-	(977)	-	-
MCC NIF Drop In	39	-	-	-	39
Heritage Lottery Fund - Big Fat Asian Wedding	152	-	(152)	-	-
	200,608	260,357	(222,477)	80,690	319,178

Notes to the accounts for the year ended 31st July 2023

17. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 August 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2022
	£	£	£	£	£
MCC Playscheme	1,987	-	(790)	-	1,197
MCC NIF Sported	51	-	(51)	-	-
MCC RE	268	-	(265)	-	3
MCC/NIF Neighbourhood Service	1,438	-	(871)	-	567
GMCC	217	-	(215)	-	2
MCC The Girl Can	8	-	(8)	-	-
Arawak Walton Housing Junior Football	2,894	-	(1,613)	1,000	2,281
Asian Sports Foundation	6,987	-	(4,294)	-	2,693
Awards for All	-	9,874	(6,056)	-	3,818
BBC Children in Need	16,662	28,591	(35,331)	-	9,922
BBC Children in Need Next Steps	300	-	(518)	-	(218)
BBC Children in Need 5593	-	3,969	(7,284)	-	(3,315)
CCLORS	916	-	(1,170)	-	(254)
Clothworkers Trust	-	102,000	(7,513)	-	94,487
DCMS	-	45,450	(13,761)	-	31,689
Greater Manchester Police Fund	813	-	(763)	-	50
Julia & Hans Rausing Trust	19,560	-	(6,943)	-	12,617
Manchester Active	-	1,750	(1,550)	-	200
Manchester Active Easter	-	7,265	(4,086)	-	3,179
Manchester Active Half Term	-	1,956	(388)	-	1,568
Manchester Active Holiday Activities Autumn	-	2,500	(1,039)	-	1,461
Manchester City Council Covid Grant	2,000	-	(513)	-	1,487
Manchester City Council HAF	14,614	-	(12,524)	-	2,090
Manchester City Council HAF Summer	-	3,454	(3,361)	-	93
Manchester City Council Playscheme	-	2,200	(5,890)	-	(3,690)
Manchester City Council Youth and Play	-	16,667	(3,122)	-	13,545
Neighbourhood Investment Fund	-	2,000	(1,015)	-	985
MU Foundation Street Reds	296	-	(401)	-	(105)
Awards for All	27	-	(16)	-	11
Power to Change	16,742	-	(13,419)	-	3,323
Sported	-	5,000	(78)	-	4,922
Sported Barclays	1,500	-	(1,664)	-	(164)
One Manchester	13	-	(13)	-	-
Street Games UK	8,247	2,070	(5,517)	150	4,950
Whalley Range Youth Association	81	-	(58)	-	23
Young Manchester	6,514	25,000	(26,700)	-	4,814
Young Manchester HAF	2,100	1,468	(2,342)	-	1,226
Youth Sports Trust	1,700	-	(1,157)	-	543
Neighbourhood Service Men's Club	1,668	-	-	-	1,668
Neighbourhood Service NIF Away Day	55	-	(8)	-	47
Sporting Equals	2,917	-	(2,019)	-	898
Big Lottery Fund - RC	1,945	-	(2,470)	-	(525)
Tudor Trust	1	-	-	-	1
Manley Park Primary School	385	-	(104)	1,050	1,331
GMP	21	-	(15)	-	6
MCC NIF The Sporting Talent	14	-	-	-	14
MCC Urban Sports	1,696	-	(719)	-	977
MCC NIF Drop In	359	-	(320)	-	39
Heritage Lottery Fund - Big Fat Asian Wedding	347	-	(195)	-	152
	115,343	261,214	(178,149)	2,200	200,608

Notes to the accounts for the year ended 31st July 2023

17. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
MCC Playscheme	open access Playscheme
MCC RE	workshops on Crime Awareness & Prevention
MCC/NIF Neighbourhood Service	for coaching sessions/venue hire
GMCC	youth engagement costs
Arawak Walton Housing Junior Football	Charity football tournament
Asian Sports Foundation	for core costs/activities
Awards for All	for youth activities
BBC Children in Need	for sports leadership and youth engagement
BBC Children in Need Next Steps	for core costs
BBC Children in Need 5593	for mentoring service
CCLORS	for core costs
Clothworkers Trust	for capital project/gym
DCMS	for capital - astro turf/equipment
Greater Manchester Police Fund	for activities for young people
Julia & Hans Rausing Trust	for core costs, consultancy and equipment
Garfield Weston	for core costs
Manchester Active	for sports development
Manchester Active Breaking Boundaries	for cricket activities
Manchester Active Easter Holiday	for sports development
Manchester Active Easter HAF	for holiday activities
Manchester Active Spring	for holiday activities
Manchester Active February Half Term 2023	for holiday activities
Manchester Active Equipment	for holiday play equipment
Manchester Active Half Term	for holiday activities
Manchester Active Holiday Activities Autumn	for holiday activities
Manchester City Council Covid Grant	for core costs
Manchester City Council HAF	for holiday playschemes
Manchester City Council HAF Summer	for summer activities
Manchester City Council Playscheme	for HAF activities
Manchester City Council Youth and Play	for youth empowerment activities
Manchester City Council Youth Bank Project	for activities, distribution, and trips
Manchester City Council VCSE	for equipment and centre costs
Neighbourhood Investment Fund	for football development sessions
MU Foundation Street Reds	contribution to sports mentors and coaches
Awards for All	for emergency relief support
Power to Change	for core costs
Sported	for sports leadership training
Sported Barclays	for venue hire/coaches
Street Games UK	for sports development
Whalley Range Youth Association	for Youth Clubs Active Partnership
Young Manchester	for youth and play services
Young Manchester HAF	for holiday scheme costs
Youth Sports Trust	for staff and venue hire
Neighbourhood Service Men's Club	weekly social for the senior men of the community
Neighbourhood Service NIF Away Day	one off funds for ladies outing for the day
Sporting Equals	staff development
Big Lottery Fund - RC	for inspiring and motivation
Tudor Trust	contribution towards CGS core costs
Manley Park Primary School	for after-school athletics
GMP	for group outings/mentoring services
MCC NIF The Sporting Talent	for sporting activities Leadership Development
MCC Urban Sports	for sports development hub
MCC NIF Drop In	for community advice centre
Heritage Lottery Fund - Big Fat Asian Wedding	for Big Fat Asian Wedding project

Notes to the accounts for the year ended 31st July 2023

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	2,970	-	195,532	198,502
Cash at bank and in hand	6,039	-	83,289	89,328
Other net current assets/(liabilities)	(37,887)	-	40,357	2,470
Creditors of more than one year	-	-	-	-
Total	(28,878)	-	319,178	290,300

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	-	-	62,143	62,143
Cash at bank and in hand	46,336	-	213,334	259,670
Other net current assets/(liabilities)	855	-	(74,869)	(74,014)
Creditors of more than one year	-	-	-	-
Total	47,191	-	200,608	247,799

19. 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.

Accounts

COMMUNITY ON SOLID GROUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

Registered Charity No. 1139378
Company Registration No. 07328036

COMMUNITY ON SOLID GROUND

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COMMUNITY ON SOLID GROUND

Report of the trustees for the year ended 31st July 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st July 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The charity's objects ("Objects") are specifically restricted to the following:

- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
- (b) Advancing education.
- (c) Relieving unemployment.
- (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances: with a view to improving the conditions of life of such persons.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The main activities during the year 2021/22:

Community on Solid Ground has continued to support the city's youth and sports Sector and delivered against several contracts with external bodies.

Representing our youth and sports sector at a range of forums, including the MCC Youth & Play, Youth Bank International, Sported, Street Games, Breaking Boundaries, local schools, Mcr BME network, Young Mcr, Children in Need and One Mcr Housing.

Worked in partnership with the MCC & National Youth Agency (NYA) to enrol new members to Youth Work practice training courses and leadership development skills.

The High Sheriff Award

CSG received the High Sheriff Special Recognition Award for the way we adapted our services to support the local community. Our hard work was recognised via a letter by the High Sheriff of Greater Manchester.

Primary School Multi-Sports provision.

CSG continue to deliver multi sports and fitness sessions to our local primary schools.

COMMUNITY ON SOLID GROUND

Digital Inclusion Project

CSG continues to support and acquire and supply digital devices for our young people, such as laptops, tablets, and mobile phones with internet data. This was to support them in their educational studies, social needs whilst working from home. We also supported young people who were, Job searching, CV's creation and support in job interview skills.

Outdoors - Urban Leadership and Engagement

COSG runs a sports and mentoring project incorporating multi-sport sessions as the 'hook'. Within these sessions our experienced youth workers/ coaches worked with participants using a proven realistic solid grassroots approach to youth engagement, volunteering, and mentoring.

Soccer School

We continue to deliver a soccer school focusing on young people from ages 4 to 11, using football to improve their physical wellbeing as well as their social skills. Players play soccer to have fun. One of the main reasons they play is to enjoy their time on the pitch. Our coaching duty and obligation is to make sure that every player we coach has the opportunity to love the sport of soccer.

Playscheme / Holiday camps HAF

CSG continue to provide our very popular playscheme during the summer, spring, and autumn school holidays for the local young people aged 6 – 12 years of age.

Capacity Building:

We have supported other youth, sport, and community organisations, this was anything from handling a small grant, partnership bids, organising DBS checks for staff and volunteers.

Architects, engineers and tree surgeons:

We have been working and developing our new building plans with architects, engineers to create a new Health & fitness suite and sports hall. We have commissioned a tree surgeon to look at the removal of two trees from within our grounds.

A review of our achievements and performance

CSG continues to provide services and activities despite the challenges during the pandemic (COVID19) which proved to be a very difficult period of the year. We have continued to work with our partners and national organisations to provide the best offer available to our communities.

Financial review

The charity's financial position at the end of the reporting period is:

The attached financial statements show the current state of the finances which the Committee considers to be satisfactory. The Committee is working hard to secure more substantial funding for current and future projects.

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 any longer-term investment.

COMMUNITY ON SOLID GROUND

Reserves policy and going concern.

The balance held in unrestricted reserves on 31st July 2022 was £47,191 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 three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. 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 trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. They also have architectural plans approved to develop our centre and create a brand-new Health & Fitness Suite and Activity Sports hall.

Structure, governance, and management

Community on Solid Ground is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9/11/2010. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 20/12/2010.

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.

Trustee induction and training

New trustees are usually familiar with the work of the charity as a result of either their work history being within a member organisation or as a volunteer. In addition, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charity Commission.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A self-employed Operations 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. This is disclosed in note 2 to the accounts.

COMMUNITY ON SOLID GROUND

Reference and administrative information

Charity Name: Community on Solid Ground

Charity Number: 1139378

Company Registration Number: 07328036

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

Mrs Y Dar Chair of Trustees

Mr Y Hageg Treasurer

Mr Q Iqbal

Mr M Araf

Mr N Ahmed

Mr A Mohamed

Ms C Clavering Company Secretary

Operations Manager

Majid Dar

Registered Office

Manley Park Community Centre

York Avenue

Whalley Range

Manchester

M16 0AS

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Co-operative Bank

1 Balloon Street

Manchester

M60 4EP

COMMUNITY ON SOLID GROUND

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Community on Solid Ground 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

Mrs Y Dar

Chair

Date: 12th July 2023

Independent examiner's report to the trustees of COMMUNITY ON SOLID GROUND

I report on the accounts of the company for the year ended 31st July 2022, which are set out on pages 9 to 20.

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.

A. M. King

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

Date: 12th July 2023

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

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 July 2022	Total Funds Year Ended 31 July 2021
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	1,506	-	1,506	792
Charitable Activities	(4)	-	261,214	261,214	206,606
Other Trading Activities	(5)	1,800	-	1,800	728
Total		3,306	261,214	264,520	208,126
Expenditure on:					
Raising Funds	(6)	4,782	-	4,782	1,794
Charitable Activities	(6)	(8,342)	178,149	169,807	146,005
Other	(6)	-	-	-	77
Total		(3,560)	178,149	174,589	147,876
Net income/(expenditure)		6,866	83,065	89,931	60,250
Transfers between funds	(17)	(2,200)	2,200	-	-
Net movement in funds		4,666	85,265	89,931	60,250
Reconciliation of funds					
Total funds brought forward	(17)	42,525	115,343	157,868	97,618
Total funds carried forward	(17)	47,191	200,608	247,799	157,868

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 10 to 21 form part of these accounts.

BALANCE SHEET AS AT 31 JULY 2022

Company Registration Number: 07328036

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	62,143	6,507
Total fixed assets		<u>62,143</u>	<u>6,507</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	14,756	21,386
Cash at Bank & in Hand		259,670	138,481
Total current assets		<u>274,426</u>	<u>159,867</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	88,770	8,506
Net current assets or liabilities		<u>185,656</u>	<u>151,361</u>
Total assets less current liabilities		247,799	157,868
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>247,799</u></u>	<u><u>157,868</u></u>
The funds of the charity:			
Restricted income funds	(17)	200,608	115,343
Unrestricted income funds	(17)	47,191	42,525
Total charity funds		<u><u>247,799</u></u>	<u><u>157,868</u></u>

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

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.

Approved by the trustees on 12th July 2023

Mrs Y Dar Chair

The notes on pages 10 to 21 form part of these accounts.

Statement of Cash Flows for the year ending 31 July 2022

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

	Year Ended 31 July 2022	Year Ended 31 July 2021
	£	£
Net movement in funds	89,931	60,250
Add back depreciation	16,142	2,335
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	6,630	(17,403)
Increase/(decrease) in creditors	80,264	3,184
Net cash used in operating activities	192,967	48,366
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(71,778)	(8,842)
Net cash provided by investing activities	(71,778)	(8,842)
Increase/(decrease) in cash and cash equivalents during the year	121,189	39,524
Cash and cash equivalents brought forward	138,481	98,957
Cash and cash equivalents carried forward	259,670	138,481

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) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, a restatement of comparative items was needed. No restatements were required.

(c) 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 49 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 17.

(d) 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.

(e) 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 (g) below.

(f) Irrecoverable VAT

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

(g) 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 expense.

The allocation of support and governance costs is analysed in note 8.

(h) Costs of raising funds

The costs of raising funds consists of events, publicity and sponsorship.

Notes to the accounts

(i) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(j) 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
Equipment	25% on cost
Improvements to Leased Premises	25% on cost

(k) 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.

(l) Pensions

The charity currently does not administer contributions to a pension scheme.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

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

Majid Dar, the brother of director Y Dar, receives self-employment payments as the Operations Manager.

3. Donations and Legacies

	Unrestricted Year Ended 31 July 2022	Restricted Year Ended 31 July 2022	Total Funds Year Ended 31 July 2022	Total Funds Year Ended 31 July 2021
	£	£	£	£
Donations	1,506	-	1,506	792
	1,506	-	1,506	792

Previous reporting period

	Unrestricted Year Ended 31 July 2021	Restricted Year Ended 31 July 2021	Total Funds Year Ended 31 July 2021
	£	£	£
Donations	792	-	792
	792	-	792

Notes to the accounts

4. Income from charitable activities

	Unrestricted Year Ended 31 July 2022 £	Restricted Year Ended 31 July 2022 £	Total Funds Year Ended 31 July 2022 £	Total Funds Year Ended 31 July 2021 £
Restricted and unrestricted grants:				
HMRC Job Retention Scheme Grants	-	-	-	1,529
Asian Sports Foundation	-	-	-	8,500
Awards for All	-	9,874	9,874	-
BBC Children in Need	-	28,591	28,591	47,423
BBC Children in Need Next Steps	-	-	-	15,200
BBC Children in Need 5593	-	3,969	3,969	-
CCLORS	-	-	-	25,000
Clothworkers Trust	-	102,000	102,000	-
DCMS	-	45,450	45,450	-
Doorstep Sports	-	-	-	1,000
Greater Manchester Police Fund	-	-	-	1,000
Greenwich Leisure	-	-	-	600
Julia & Hans Rausing Trust	-	-	-	19,560
Manchester Active	-	1,750	1,750	-
Manchester Active Easter	-	7,265	7,265	-
Manchester Active Half Term	-	1,956	1,956	-
Manchester Active Holiday Activities Autumn	-	2,500	2,500	-
Manchester City Council	-	-	-	5,000
Manchester City Council Covid Grant	-	-	-	2,000
Manchester City Council HAF	-	-	-	16,586
Manchester City Council HAF Summer	-	3,454	3,454	-
Manchester City Council Playscheme	-	2,200	2,200	-
Manchester City Council Youth and Play	-	16,667	16,667	-
MCC/NIF Neighbourhood Service	-	-	-	4,213
Neighbourhood Investment Fund	-	2,000	2,000	-
Power to Change	-	-	-	20,000
Sported	-	5,000	5,000	-
Sported Barclays	-	-	-	1,500
Street Games UK	-	2,070	2,070	4,700
Young Manchester	-	25,000	25,000	25,000
Young Manchester Easter	-	1,468	1,468	-
Young Manchester HAF	-	-	-	2,100
Sporting Equals	-	-	-	3,995
Youth Sports Trust	-	-	-	1,700
	-	261,214	261,214	206,606

Notes to the accounts

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 July 2021 £	Restricted Year Ended 31 July 2021 £	Total Funds Year Ended 31 July 2021 £
Restricted and unrestricted grants:			
HMRC Job Retention Scheme Grants	-	1,529	1,529
Asian Sports Foundation	-	8,500	8,500
BBC Children in Need	-	47,423	47,423
BBC Children in Need Next Steps	-	15,200	15,200
CCLORS	-	25,000	25,000
Doorstep Sports	-	1,000	1,000
Greater Manchester Police Fund	-	1,000	1,000
Greenwich Leisure	600	-	600
Julia & Hans Rausing Trust	-	19,560	19,560
Manchester City Council	5,000	-	5,000
Manchester City Council Covid Grant	-	2,000	2,000
Manchester City Council HAF	-	16,586	16,586
MCC/NIF Neighbourhood Service	-	4,213	4,213
Power to Change	-	20,000	20,000
Sported Barclays	-	1,500	1,500
Street Games UK	-	4,700	4,700
Young Manchester	-	25,000	25,000
Young Manchester HAF	-	2,100	2,100
Sporting Equals	-	3,995	3,995
Youth Sports Trust	-	1,700	1,700
	5,600	201,006	206,606

5. Income from other trading activities

	Unrestricted Year Ended 31 July 2022 £	Restricted Year Ended 31 July 2022 £	Total Funds Year Ended 31 July 2022 £	Total Funds Year Ended 31 July 2021 £
Rental income	-	-	-	728
Fee Income	1,400	-	1,400	-
Fundraising Events	400	-	400	-
	1,800	-	1,800	728

Previous reporting period

	Unrestricted Year Ended 31 July 2021 £	Restricted Year Ended 31 July 2021 £	Total Funds Year Ended 31 July 2021 £
Rental income	728	-	728
	728	-	728

Notes to the accounts

6. Expenditure

	Youth and Community Activities £	Year Ended 31 July 2022 £	Year Ended 31 July 2021 £
Expenditure on raising funds:			
Event costs	4,163	4,163	1,410
Advertising and marketing	551	551	288
Sponsorship	68	68	96
	<u>4,782</u>	<u>4,782</u>	<u>1,794</u>
Expenditure on charitable activities:			
Employment Costs	64,968	64,968	58,295
Subscriptions	115	115	57
Training	160	160	1,757
Repairs	3,290	3,290	6,485
Sessional Workers	43,086	43,086	39,600
Consultancy	6,675	6,675	7,350
DBS Checks	122	122	16
Resources	3,507	3,507	3,449
Volunteer Expenses	32	32	31
Bad Debts	(1,700)	(1,700)	1,700
Cleaning	258	258	-
Software	37	37	142
Refreshments	5,139	5,139	2,192
Travel Costs	951	951	-
Minor Equipment	4,181	4,181	10,009
Telephone & Internet	415	415	638
PPE Equipment	81	81	137
Rent & Venue Hire	16,624	16,624	187
Insurance	967	967	743
Governance and Support Costs	3,541	3,541	9,661
Post, Printing & Stationery	1,216	1,216	1,221
Depreciation	16,142	16,142	2,335
	<u>169,807</u>	<u>169,807</u>	<u>146,005</u>
Other expenditure:			
Miscellaneous	-	-	77
	<u>-</u>	<u>-</u>	<u>77</u>
	<u>174,589</u>	<u>174,589</u>	<u>147,876</u>
Restricted funds		178,149	146,094
Unrestricted funds		(3,560)	1,782
		<u>174,589</u>	<u>147,876</u>

Notes to the accounts

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,218	1,218	type of expense
Accountancy Support		-	-	type of expense
Professional Fees	1,337	-	1,337	type of expense
Payroll Bureau Fees	986	-	986	type of expense
	<u>2,323</u>	<u>1,218</u>	<u>3,541</u>	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	990	990	type of expense
Accountancy Support	144	-	144	type of expense
Professional Fees	7,825	-	7,825	type of expense
Payroll Bureau Fees	702	-	702	type of expense
	<u>8,671</u>	<u>990</u>	<u>9,661</u>	

9. Analysis of staff costs

	Year Ended 31 July 2022	Year Ended 31 July 2021
	£	£
Wages and Salaries	64,674	58,295
Redundancy	-	-
Social Security Costs	294	-
Pension Costs	-	-
	<u>64,968</u>	<u>58,295</u>
Charitable activities	64,968	58,295
Support costs	-	-
	<u>64,968</u>	<u>58,295</u>

The average number of employees during the year was 8 (previous year: 5).

The charity considers its key management personnel comprises the trustees and self-employed Operations Manager. The total costs of the key management personnel were £41,400 (previous year: £39,700).

No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 July 2022	Year Ended 31 July 2021
	£	£
Independent examination fees	1,218	990
	<u>1,218</u>	<u>990</u>

Notes to the accounts

11. Tangible Fixed Assets

	Improvements to Leased Premises	Equipment	Computers	Total
Cost	£	£	£	£
At 1 August 2021	5,350	5,801	7,700	18,851
Additions	27,586	44,192		71,778
At 31 July 2022	32,936	49,993	7,700	90,629
Depreciation				
At 1 August 2021	1,337	4,296	6,711	12,344
Charge for Year	2,759	12,888	495	16,142
At 31 July 2022	4,096	17,184	7,206	28,486
NET BOOK VALUE				
At 31 July 2022	28,840	32,809	494	62,143
At 31 July 2021	4,013	1,505	989	6,507

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2022	2021
	£	£
Debtors	11,351	20,521
Prepayments	3,405	865
	14,756	21,386

Debtors and prepayments relates to restricted funds £11,705 (2021: £17,821) and unrestricted funds £3051 (2021: £3,565).

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	7,346	7,091
Overspent Cash	185	144
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,340	1,271
Deferred income	79,899	-
	88,770	8,506

15. Deferred income

Deferred income comprises grants received in advance for the next financial year

Balance as at 1 August 2021	-
Amount released to income earned from charitable activities	-
Amount deferred in year	79,899
Balance at 31 July 2022	79,899

16. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Provisions for liabilities	-	-
	-	-

Notes to the accounts

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 August 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2022
	£	£	£	£	£
General Fund	42,525	3,306	3,560	(2,200)	47,191
	42,525	3,306	3,560	(2,200)	47,191

Previous reporting period

	Balance at 1 August 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2021
	£	£	£	£	£
General Fund	39,083	7,120	(1,782)	(1,896)	42,525
	39,083	7,120	(1,782)	(1,896)	42,525

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Notes to the accounts

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 August 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2022
	£	£	£	£	£
MCC Playscheme	1,987	-	(790)	-	1,197
MCC NIF Sported	51	-	(51)	-	-
MCC RE	268	-	(265)	-	3
MCC/NIF Neighbourhood Service	1,438	-	(871)	-	567
GMCC	217	-	(215)	-	2
MCC The Girl Can	8	-	(8)	-	-
Arawak Walton Housing Junior Football	2,894	-	(1,613)	1,000	2,281
Asian Sports Foundation	6,987	-	(4,294)	-	2,693
Awards for All	-	9,874	(6,056)	-	3,818
BBC Children in Need	16,662	28,591	(35,331)	-	9,922
BBC Children in Need Next Steps	300	-	(518)	-	(218)
BBC Children in Need 5593	-	3,969	(7,284)	-	(3,315)
CCLORS	916	-	(1,170)	-	(254)
Clothworkers Trust	-	102,000	(7,513)	-	94,487
DCMS	-	45,450	(13,761)	-	31,689
Greater Manchester Police Fund	813	-	(763)	-	50
Julia & Hans Rausing Trust	19,560	-	(6,943)	-	12,617
Manchester Active	-	1,750	(1,550)	-	200
Manchester Active Easter	-	7,265	(4,086)	-	3,179
Manchester Active Half Term	-	1,956	(388)	-	1,568
Manchester Active Holiday Activities Autumn	-	2,500	(1,039)	-	1,461
Manchester City Council Covid Grant	2,000	-	(513)	-	1,487
Manchester City Council HAF	14,614	-	(12,524)	-	2,090
Manchester City Council HAF Summer	-	3,454	(3,361)	-	93
Manchester City Council Playscheme	-	2,200	(5,890)	-	(3,690)
Manchester City Council Youth and Play	-	16,667	(3,122)	-	13,545
Neighbourhood Investment Fund	-	2,000	(1,015)	-	985
MU Foundation Street Reds	296	-	(401)	-	(105)
Awards for All	27	-	(16)	-	11
Power to Change	16,742	-	(13,419)	-	3,323
Sported	-	5,000	(78)	-	4,922
Sported Barclays	1,500	-	(1,664)	-	(164)
One Manchester	13	-	(13)	-	-
Street Games UK	8,247	2,070	(5,517)	150	4,950
Whalley Range Youth Association	81	-	(58)	-	23
Young Manchester	6,514	25,000	(26,700)	-	4,814
Young Manchester HAF	2,100	1,468	(2,342)	-	1,226
Youth Sports Trust	1,700	-	(1,157)	-	543
Neighbourhood Service Men's Club	1,668	-	-	-	1,668
Neighbourhood Service NIF Away Day	55	-	(8)	-	47
Sporting Equals	2,917	-	(2,019)	-	898
Big Lottery Fund - RC	1,945	-	(2,470)	-	(525)
Tudor Trust	1	-	-	-	1
Manley Park Primary School	385	-	(104)	1,050	1,331
GMP	21	-	(15)	-	6
MCC NIF The Sporting Talent	14	-	-	-	14
MCC Urban Sports	1,696	-	(719)	-	977
MCC NIF Drop In	359	-	(320)	-	39
Heritage Lottery Fund - Big Fat Asian Wedding	347	-	(195)	-	152
	115,343	261,214	(178,149)	2,200	200,608

Notes to the accounts

17. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 August 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2021
	£	£	£	£	£
MCC Playscheme	626	-	(139)	1,500	1,987
MCC NIF Sported	110	-	(59)	-	51
MCC RE	431	-	(163)	-	268
MCC/NIF Neighbourhood Service	-	4,213	(2,775)	-	1,438
GMCC	180	-	-	37	217
HMRC Job Retention Scheme Grants	-	1,529	(1,529)	-	-
MCC The Girl Can	32	-	(24)	-	8
Arawak Walton Housing Junior Football	2,894	-	-	-	2,894
Asian Sports Foundation	-	8,500	(1,513)	-	6,987
BBC Children in Need	7,311	47,423	(38,072)	-	16,662
BBC Children in Need Next Steps	-	15,200	(14,900)	-	300
CCLORS	-	25,000	(24,084)	-	916
Doorstep Sports	-	1,000	(1,000)	-	-
Greater Manchester Police Fund	-	1,000	(187)	-	813
Julia & Hans Rausing Trust	-	19,560	-	-	19,560
Manchester City Council Covid Grant	-	2,000	-	-	2,000
Manchester City Council HAF	-	16,586	(1,972)	-	14,614
MU Foundation Street Reds	8,346	-	(8,050)	-	296
Awards for All	9,023	-	(8,996)	-	27
Power to Change	-	20,000	(3,258)	-	16,742
Sported Barclays	-	1,500	-	-	1,500
One Manchester	460	-	(447)	-	13
Street Games UK	4,024	4,700	(477)	-	8,247
Whalley Range Youth Association	1,331	-	(1,250)	-	81
Young Manchester	1,987	25,000	(20,473)	-	6,514
Young Manchester HAF	-	2,100	-	-	2,100
Youth Sports Trust	-	1,700	-	-	1,700
Neighbourhood Service Men's Club	1,668	-	-	-	1,668
Neighbourhood Service NIF Away Day	135	-	(80)	-	55
Sporting Equals	1	3,995	(1,079)	-	2,917
Sporting England Summer Activities	2,411	-	(2,411)	-	-
Big Lottery Fund - RC	7,829	-	(5,884)	-	1,945
Tudor Trust	6,137	-	(6,136)	-	1
Manley Park Primary School	385	-	-	-	385
GMP	178	-	(157)	-	21
MCC NIF The Sporting Talent	81	-	(67)	-	14
MCC Urban Sports	2,167	-	(471)	-	1,696
MCC NIF Drop In	-	-	-	359	359
Heritage Lottery Fund - Big Fat Asian Wedding	788	-	(441)	-	347
	58,535	201,006	(146,094)	1,896	115,343

Notes to the accounts

17. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
MCC Playscheme	open access Playscheme
MCC NIF Sported	health and fitness session
MCC RE	workshops on Crime Awareness & Prevention
MCC/NIF Neighbourhood Service	for coaching sessions/venue hire
GMCC	youth engagement costs
MCC The Girl Can	for yoga for women's group keep fit
Arawak Walton Housing Junior Football	Charity football tournament
Asian Sports Foundation	for core costs/activities
Awards for All	for youth activities
BBC Children in Need	for sports leadership and youth engagement
BBC Children in Need Next Steps	for core costs
BBC Children in Need 5593	for mentoring service
CCLORS	for core costs
Clothworkers Trust	for capital project/gym
DCMS	for capital - astro turf/equipment
Greater Manchester Police Fund	for activities for young people
Julia & Hans Rausing Trust	for core costs, consultancy and equipment
Manchester Active	for sports development
Manchester Active Easter	for sports development
Manchester Active Half Term	for holiday activities
Manchester Active Holiday Activities Autumn	for holiday activities
Manchester City Council Covid Grant	for core costs
Manchester City Council HAF	for holiday playschemes
Manchester City Council HAF Summer	for summer activities
Manchester City Council Playscheme	for HAF activities
Manchester City Council Youth and Play	for youth empowerment activities
Neighbourhood Investment Fund	for football development sessions
MU Foundation Street Reds	contribution to sports mentors and coaches
Awards for All	for emergency relief support
Power to Change	for core costs
Sported	for sports leadership training
Sported Barclays	for venue hire/coaches
One Manchester	for summer activities
Street Games UK	for sports development
Whalley Range Youth Association	for Youth Clubs Active Partnership
Young Manchester	for youth and play services
Young Manchester HAF	for holiday scheme costs
Youth Sports Trust	for staff and venue hire
Neighbourhood Service Men's Club	weekly social for the senior men of the community
Neighbourhood Service NIF Away Day	one off funds for ladies outing for the day
Sporting Equals	staff development
Big Lottery Fund - RC	for inspiring and motivation
Tudor Trust	contribution towards CGS core costs
Manley Park Primary School	for after-school athletics
GMP	for group outings/mentoring services
MCC NIF The Sporting Talent	for sporting activities Leadership Development
MCC Urban Sports	for sports development hub
MCC NIF Drop In	for community advice centre
Heritage Lottery Fund - Big Fat Asian Wedding	for Big Fat Asian Wedding project

Notes to the accounts

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	-	-	62,143	62,143
Cash at bank and in hand	46,336	-	213,334	259,670
Other net current assets/(liabilities)	855	-	(74,869)	(74,014)
Creditors of more than one year	-	-	-	-
Total	47,191	-	200,608	247,799

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	6,507	6,507
Cash at bank and in hand	42,284	-	96,197	138,481
Other net current assets/(liabilities)	241	-	12,639	12,880
Creditors of more than one year	-	-	-	-
Total	42,525	-	115,343	157,868

19. 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.

Accounts

COMMUNITY ON SOLID GROUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

Registered Charity No. 1139378
Company Registration No. 07328036

COMMUNITY ON SOLID GROUND

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COMMUNITY ON SOLID GROUND

Report of the trustees for the year ended 31st July 2021.

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st July 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 charity's objects ("Objects") are specifically restricted to the following:

- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
- (b) Advancing education.
- (c) Relieving unemployment.
- (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances: with a view to improving the conditions of life of such persons.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The main activities during the year 2020/21:

With the Covid 19 lockdown restrictions introduced during the year. Inevitably COSG trustees and management agreed we would have to restrict some of our face-to-face services for the periods of lockdown which were put into place to ensure everyone's health and wellbeing was kept safe.

2020-21 was a year like no other for all organisations which were affected by the Covid-19 global pandemic and the government lockdown policies. This subsequently affected the services we could provide and the use of any, hired facilities and services, which we regularly used. We implemented a constant review of and updated new risk assessment procedures, within our scope of services and activities to enable us to continue to meet the needs of our communities in a positive way in this very unsettling time.

All core services were closed from March to July 2020 under national lockdowns and were subject to a range of restrictions throughout the financial year under local measures. This greatly affected our usual services.

Youth, Sport & Mentoring and Development Projects.

We have continued to offer Youth and mentoring support via phone and online platforms, rather than face to face. Using Zoom, Teams and other media communications.

COMMUNITY ON SOLID GROUND

Our community facilities

Although the main buildings were closed to the public during the main part of 2020- 2021. The office space was used for our staff and volunteers when required to operate, the main indoor space was used to facilitate the preparation of food parcels for distribution, dispensing food vouchers, deliveries of young people's sports equipment, activity packs.

Partnership development and communications

During the year we openly communicated with other charitable organisations and by adapting an opening schedule developed partnership opportunities that supported the most vulnerable families in the local area through food provisions, outreach, digital engagement, and welfare checks.

The High Sheriff Award.

CSG received the High Sheriff Special Recognition Award for the way we adapted our services to support the local community. Our hard work was recognised via a letter by the High Sheriff of Greater Manchester.

Primary School Multi-Sports provision.

Once the pandemic is over, we will continue to deliver multi sports sessions after school within the local primary schools.

Digital Inclusion Project

CSG acquired and supplied digital devices for our young people, such as laptops, tablets, and mobile phones with internet data. This was to support them in their educational studies, social needs whilst working from home. We also supported young people who were, Job searching, CV's creation and support in job interview skills. Our staff stayed in touch with our young people by using social media systems, such as Facebook, Instagram, TikTok and Twitter. We also had meetings and discussions via Zoom and Microsoft Teams along with telephone services to ensure continuity of our services.

Women and Girls Confidence and Leadership Project

Confidence & Leadership online training was delivered to all women across Manchester, developing their leadership skills, assertiveness, upskilling, and enhancing their health and wellbeing.

Outdoors - Urban Leadership and Engagement

COSG ran a sports and mentoring project incorporating multi-sport sessions as the 'hook'. Within these sessions our experienced youth workers/ coaches worked with participants using a proven realistic solid grassroots approach to youth engagement, volunteering, and mentoring.

Soccer School

We delivered a soccer school focusing on young people from ages 4 to 11, using football to improve their physical wellbeing as well as their social skills. Players play soccer to have fun. One of the main reasons they play is to enjoy their time on the pitch. Our coaching duty and obligation is to make sure that every player we coach has the opportunity to love the sport of soccer.

Playscheme / Holiday camps HAF

COSG continued to provide our very popular playscheme during the summer, spring, and autumn school holidays for the local young people aged 6 – 12 years of age.

COMMUNITY ON SOLID GROUND

Older Men's outdoor Social group

A weekly Men's social group was delivered where local men meet up, make new friends, and decrease isolation whilst improving their mental health. Providing refreshments and snacks made available to them.

Capacity Building:

We supported other youth, sport and community organisations, this was anything from handling a small grant, partnership bids, organising DBS checks for staff and volunteers. This continued, generally via online Zoom, Teams and telephone support.

Architects, engineers and tree surgeons:

We have been working and developing our new building plans with architects, engineers to create a new Health & fitness suite and sports hall. We have commissioned a tree surgeon to look at the removal of two trees from within our grounds.

A review of our achievements and performance

CSG continues to provide services and activities despite the challenges during the pandemic (COVID19) which proved to be a very difficult period of the year. We have continued to work with our partners and national organisations to provide the best offer available to our communities.

Financial review

The charity's financial position at the end of the reporting period is:

The attached financial statements show the current state of the finances which the Committee considers to be satisfactory. The Committee is working hard to secure more substantial funding for current and future projects.

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 any longer-term investment.

Reserve's policy and going concern.

The balance held in unrestricted reserves on 31st July 2021 was £42,525 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 three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. 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.

COMMUNITY ON SOLID GROUND

Risk management

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

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. They also have architectural plans approved to develop our centre and create a brand-new Health & Fitness Suite and Activity Sports hall.

Structure, governance, and management

Community on Solid Ground is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9/11/2010. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 20/12/2010.

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.

Trustee induction and training

New trustees are usually familiar with the work of the charity as a result of either their work history being within a member organisation or as a volunteer. In addition, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charity Commission.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A self-employed Operations 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. This is disclosed in note 2 to the accounts.

Reference and administrative information

Charity Name: Community on Solid Ground

Charity Number: 1139378

Company Registration Number: 07328036

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:

COMMUNITY ON SOLID GROUND

Key management personnel: Trustees and Directors

Mrs Y Dar Chair of Trustees

Mr Y Hageg Treasurer

Mr Q Iqbal

Mr M Araf

Mr N Ahmed

Mr A Mohamed

Ms C Clavering Company Secretary (appointed August 2020)

Mr M Araf Company Secretary (resigned August 2020)

Operations Manager

Majid Dar

Registered Office

Manley Park Play (Community) Centre

York Avenue

Whalley Range

Manchester

M16 0AS

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Co-operative Bank

1 Balloon Street

Manchester

M60 4EP

COMMUNITY ON SOLID GROUND

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Community on Solid Ground 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

Mrs Y Dar
Chair

Date: 9th September 2022

Independent examiner's report to the trustees of COMMUNITY ON SOLID GROUND

I report on the accounts of the company for the year ended 31st July 2021, which are set out on pages 8 to 21.

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.

A.M. King

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

Date: 9th September 2022

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

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 July 2021 £	Total Funds Year Ended 31 July 2020 £
Income from:					
Donations and legacies	(3)	792	-	792	2,631
Charitable Activities	(4)	5,600	201,006	206,606	150,673
Other Trading Activities	(5)	728	-	728	1,000
Total		7,120	201,006	208,126	154,304
Expenditure on:					
Raising Funds	(6)	-	1,794	1,794	2,317
Charitable Activities	(6)	1,782	144,223	146,005	125,743
Other	(6)	-	77	77	2
Total		1,782	146,094	147,876	128,062
Net income/(expenditure)		5,338	54,912	60,250	26,242
Transfers between funds	(17)	(1,896)	1,896	-	-
Net movement in funds		3,442	56,808	60,250	26,242
Reconciliation of funds					
Total funds brought forward	(17)	39,083	58,535	97,618	71,376
Total funds carried forward	(17)	42,525	115,343	157,868	97,618

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 11 to 21 form part of these accounts.

BALANCE SHEET AS AT 31 JULY 2021

Company Registration Number: 07328036

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	6,507	-
Total fixed assets		6,507	-
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	21,386	3,983
Cash at Bank & in Hand		138,481	98,957
Total current assets		159,867	102,940
Liabilities:			
Creditors: Amounts falling due within one year	(15)	8,506	5,322
Net current assets or liabilities		151,361	97,618
Total assets less current liabilities		157,868	97,618
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		157,868	97,618
The funds of the charity:			
Restricted income funds	(17)	115,343	58,535
Unrestricted income funds	(17)	42,525	39,083
Total charity funds		157,868	97,618

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

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.

Approved by the trustees on 9th September 2022

Mrs Y Dar

Chair

The notes on pages 11 to 21 form part of these accounts.

Statement of Cash Flows for the year ending 31 July 2021

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

	Year Ended 31 July 2021	Year Ended 31 July 2020
	£	£
Net movement in funds	60,250	26,242
Add back depreciation	2,335	616
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(17,403)	3,942
Increase/(decrease) in creditors	3,184	(2,994)
Net cash used in operating activities	48,366	27,806
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(8,842)	-
Net cash provided by investing activities	(8,842)	-
Increase/(decrease) in cash and cash equivalents during the year	39,524	27,806
Cash and cash equivalents brought forward	98,957	71,151
Cash and cash equivalents carried forward	138,481	98,957

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) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, a restatement of comparative items was needed. No restatements were required.

(c) 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 39 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 17.

(d) 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.

(e) 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 (g) below.

(f) Irrecoverable VAT

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

(g) 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 expense.

The allocation of support and governance costs is analysed in note 8.

(h) Costs of raising funds

The costs of raising funds consists of events, publicity and sponsorship.

(i) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(j) 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
Equipment	25% on cost
Improvements to Leased Premises	25% on cost

(k) 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.

(l) Pensions

The charity currently administers contributions to a pension scheme on behalf of one individual.

(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 £nil (2020: £nil).

Majid Dar, the brother of director Y Dar, receives self-employment payments as the Operations Manager.

3. Donations and Legacies

	Unrestricted Year Ended 31 July 2021 £	Restricted Year Ended 31 July 2021 £	Total Funds Year Ended 31 July 2021 £	Total Funds Year Ended 31 July 2020 £
Donations	792	-	792	2,631
	792	-	792	2,631

Previous reporting period

	Unrestricted Year Ended 31 July 2020 £	Restricted Year Ended 31 July 2020 £	Total Funds Year Ended 31 July 2020 £
Donations	2,631	-	2,631
	2,631	-	2,631

4. Income from charitable activities

	Unrestricted Year Ended 31 July 2021 £	Restricted Year Ended 31 July 2021 £	Total Funds Year Ended 31 July 2021 £	Total Funds Year Ended 31 July 2020 £
Restricted and unrestricted grants:				
Manchester Active	-	-	-	297
HMRC Job Retention Scheme Grants	-	1,529	1,529	6,842
Arawak Walton Housing Junior Football	-	-	-	2,640
Asian Sports Foundation	-	8,500	8,500	-
BBC Children in Need	-	47,423	47,423	35,206
BBC Children in Need Next Steps	-	15,200	15,200	-
CCLORS	-	25,000	25,000	-
Doorstep Sports	-	1,000	1,000	-
Greater Manchester Police Fund	-	1,000	1,000	-
Greenwich Leisure	600	-	600	-
Julia & Hans Rausing Trust	-	19,560	19,560	-
Manchester City Council	5,000	-	5,000	-
Manchester City Council Covid Grant	-	2,000	2,000	-
Manchester City Council HAF	-	16,586	16,586	-
MU Foundation Street Reds	-	-	-	2,700
Awards for All	-	-	-	9,800
ESC Lottery Fund	-	-	-	9,800
MCC/NIF Neighbourhood Service	-	4,213	4,213	10,000
Power to Change	-	20,000	20,000	-
Sported Barclays	-	1,500	1,500	-
Erasmus	-	-	-	1,024
Macc	-	-	-	660
One Manchester	-	-	-	500
Street Games UK	-	4,700	4,700	6,000
Whalley Range Youth Association	-	-	-	17,083
Young Manchester	-	25,000	25,000	17,626
Young Manchester HAF	-	2,100	2,100	-
Sporting Equals	-	3,995	3,995	-
Youth Sports Trust	-	1,700	1,700	-
Tudor Trust	-	-	-	28,000
Manley Park Primary School	-	-	-	735
MCC NIF Men's Group	-	-	-	1,760
	5,600	201,006	206,606	150,673

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 July 2020 £	Restricted Year Ended 31 July 2020 £	Total Funds Year Ended 31 July 2020 £
Restricted and unrestricted grants:			
Manchester Active	-	297	297
HMRC Job Retention Scheme Grants	6,842	-	6,842
Arawak Walton Housing Junior Football	-	2,640	2,640
BBC Children in Need	-	35,206	35,206
MU Foundation Street Reds	-	2,700	2,700
Awards for All	-	9,800	9,800
ESC Lottery Fund	-	9,800	9,800
Neighbourhood Service	-	10,000	10,000
Erasmus	1,024	-	1,024
Macc	-	660	660
One Manchester	-	500	500
Street Games UK	-	6,000	6,000
Whalley Range Youth Association	-	17,083	17,083
Young Manchester	-	17,626	17,626
Tudor Trust	-	28,000	28,000
Manley Park Primary School	-	735	735
MCC NIF Men's Group	-	1,760	1,760
	7,866	142,807	150,673

5. Income from other trading activities

	Unrestricted Year Ended 31 July 2021 £	Restricted Year Ended 31 July 2021 £	Total Funds Year Ended 31 July 2021 £	Total Funds Year Ended 31 July 2020 £
Rental income	728	-	728	1,000
	728	-	728	1,000

Previous reporting period

	Unrestricted Year Ended 31 July 2020 £	Restricted Year Ended 31 July 2020 £	Total Funds Year Ended 31 July 2020 £
Rental income	1,000	-	1,000
	1,000	-	1,000

6. Expenditure

	Youth and Community Activities £	Year Ended 31 July 2021 £	Year Ended 31 July 2020 £
Expenditure on raising funds:			
Event costs	1,410	1,410	1,556
Advertising and marketing	288	288	733
Sponsorship	96	96	28
	<u>1,794</u>	<u>1,794</u>	<u>2,317</u>
Expenditure on charitable activities:			
Employment Costs	58,295	58,295	56,117
Subscriptions	57	57	-
Training	1,757	1,757	-
Repairs	6,485	6,485	-
Sessional Workers	39,600	39,600	39,409
Consultancy	7,350	7,350	3,845
DBS Checks	16	16	61
Resources	3,449	3,449	2,267
Volunteer Expenses	31	31	-
Bad Debts	1,700	1,700	-
Partner Fees	-	-	7,025
Software	142	142	-
Refreshments	2,192	2,192	2,216
Travel Costs	-	-	51
Minor Equipment	10,009	10,009	735
Facilitator Fees	-	-	1,798
Telephone & Internet	638	638	750
PPE Equipment	137	137	268
Rent & Venue Hire	187	187	6,962
Insurance	743	743	802
Governance and Support Costs	9,661	9,661	1,957
Post, Printing & Stationery	1,221	1,221	864
Depreciation	2,335	2,335	616
	<u>146,005</u>	<u>146,005</u>	<u>125,743</u>
Other expenditure:			
Miscellaneous	77	77	2
	<u>77</u>	<u>77</u>	<u>2</u>
	<u>147,876</u>	<u>147,876</u>	<u>128,062</u>
Restricted funds		146,094	124,617
Unrestricted funds		<u>1,782</u>	<u>3,445</u>
		<u>147,876</u>	<u>128,062</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. 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 2021	Basis of apportionment
Accountancy Fees	-	990	990	type of expense
Accountancy Support	144	-	144	type of expense
Professional Fees	7,825	-	7,825	type of expense
Payroll Bureau Fees	702	-	702	type of expense
	<u>8,671</u>	<u>990</u>	<u>9,661</u>	

Previous reporting period

	General Support	Governance	Total 2020	Basis of apportionment
Accountancy Fees	-	960	960	type of expense
Payroll Bureau Fees	997	-	997	type of expense
	<u>997</u>	<u>960</u>	<u>1,957</u>	

9. Analysis of staff costs

	Year Ended 31 July 2021	Year Ended 31 July 2020
	£	£
Wages and Salaries	58,295	55,661
Redundancy	-	-
Social Security Costs	-	456
Pension Costs	-	-
	<u>58,295</u>	<u>56,117</u>
Charitable activities	58,295	56,117
Support costs	-	-
	<u>58,295</u>	<u>56,117</u>

The average number of employees during the year was 5 (previous year: 6).

The charity considers its key management personnel comprises the trustees and self-employed Operations Manager. The total costs of the key management personnel were £39,700 (previous year: £39,309).

No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 July 2021	Year Ended 31 July 2020
	£	£
Independent examination fees	990	960
	<u>990</u>	<u>960</u>

11. Tangible Fixed Assets

	Improvements to Leased Premises	Equipment	Computers	Total
Cost	£	£	£	£
At 1 August 2020	-	3,793	6,216	10,009
Additions	5,350	2,008	1,484	8,842
At 31 July 2021	5,350	5,801	7,700	18,851
Depreciation				
At 1 August 2020	-	3,793	6,216	10,009
Charge for Year	1,337	503	495	2,335
At 31 July 2021	1,337	4,296	6,711	12,344
NET BOOK VALUE				
At 31 July 2021	4,013	1,505	989	6,507
At 31 July 2020	-	-	-	-

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2021	2020
	£	£
Debtors	20,521	3,151
Prepayments	865	832
	21,386	3,983

Debtors and prepayments relates to restricted funds £17,821 (2020: £67) and unrestricted funds £3,565 (2020: £3,916).

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	7,091	4,174
Overspent Cash	144	-
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,271	1,148
Deferred income	-	-
	8,506	5,322

15. Deferred income

Deferred income comprises grants invoiced in advance for the next financial year

Balance as at 1 August 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 July 2021	-

16. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 August 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2021
	£	£	£	£	£
General Fund	39,083	7,120	(1,782)	(1,896)	42,525
	39,083	7,120	(1,782)	(1,896)	42,525

Previous reporting period

	Balance at 1 August 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2020
	£	£	£	£	£
General Fund	32,067	11,497	(3,445)	(1,036)	39,083
	32,067	11,497	(3,445)	(1,036)	39,083

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 August 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2021
	£	£	£	£	£
MCC Playscheme	626	-	(139)	1,500	1,987
MCC NIF Sported	110	-	(59)	-	51
MCC RE	431	-	(163)	-	268
MCC/NIF Neighbourhood Service	-	4,213	(2,775)	-	1,438
GMCC	180	-	-	37	217
HMRC Job Retention Scheme Grants	-	1,529	(1,529)	-	-
MCC The Girl Can	32	-	(24)	-	8
Arawak Walton Housing Junior Football	2,894	-	-	-	2,894
Asian Sports Foundation	-	8,500	(1,513)	-	6,987
BBC Children in Need	7,311	47,423	(38,072)	-	16,662
BBC Children in Need Next Steps	-	15,200	(14,900)	-	300
CCLORS	-	25,000	(24,084)	-	916
Doorstep Sports	-	1,000	(1,000)	-	-
Greater Manchester Police Fund	-	1,000	(187)	-	813
Julia & Hans Rausing Trust	-	19,560	-	-	19,560
Manchester City Council Covid Grant	-	2,000	-	-	2,000
Manchester City Council HAF	-	16,586	(1,972)	-	14,614
MU Foundation Street Reds	8,346	-	(8,050)	-	296
Awards for All	9,023	-	(8,996)	-	27
Power to Change	-	20,000	(3,258)	-	16,742
Sported Barclays	-	1,500	-	-	1,500
One Manchester	460	-	(447)	-	13
Street Games UK	4,024	4,700	(477)	-	8,247
Whalley Range Youth Association	1,331	-	(1,250)	-	81
Young Manchester	1,987	25,000	(20,473)	-	6,514
Young Manchester HAF	-	2,100	-	-	2,100
Youth Sports Trust	-	1,700	-	-	1,700
Neighbourhood Service Men's Club	1,668	-	-	-	1,668
Neighbourhood Service NIF Away Day	135	-	(80)	-	55
Sporting Equals	1	3,995	(1,079)	-	2,917
Sporting England Summer Activities	2,411	-	(2,411)	-	-
Big Lottery Fund - RC	7,829	-	(5,884)	-	1,945
Tudor Trust	6,137	-	(6,136)	-	1
Manley Park Primary School	385	-	-	-	385
GMP	178	-	(157)	-	21
MCC NIF The Sporting Talent	81	-	(67)	-	14
MCC Urban Sports	2,167	-	(471)	-	1,696
MCC NIF Drop In	-	-	-	359	359
Heritage Lottery Fund - Big Fat Asian Wedding	788	-	(441)	-	347
	58,535	201,006	(146,094)	1,896	115,343

Previous reporting period

	Balance at 1 August 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 July 2020
	£	£	£	£	£
MCC Playscheme	2,293	-	(1,667)	-	626
MCC NIF Sported	110	-	-	-	110
MCC RE	1,082	10,000	(10,651)	-	431
Manchester Active	1,190	297	(2,325)	838	-
GMCC	581	-	(401)	-	180
MCC The Girl Can	93	-	(61)	-	32
Arawak Walton Housing Junior Football	254	2,640	-	-	2,894
BBC Children in Need	4,217	35,206	(32,112)	-	7,311
MU Foundation Street Reds	13,229	2,700	(7,583)	-	8,346
Awards for All	-	9,800	(777)	-	9,023
Macc	-	660	(689)	29	-
One Manchester	-	500	(40)	-	460
Street Games UK	-	6,000	(1,976)	-	4,024
Whalley Range Youth Association	-	17,083	(15,752)	-	1,331
Young Manchester	-	17,626	(15,639)	-	1,987
Neighbourhood Service Men's Club	1,033	1,760	(1,125)	-	1,668
Neighbourhood Service NIF Away Day	135	-	-	-	135
Sporting Equals	1	-	-	-	1
Sporting England Summer Activities	(1,114)	9,800	(6,275)	-	2,411
Big Lottery Fund - RC	8,262	-	(433)	-	7,829
Tudor Trust	1,577	28,000	(23,440)	-	6,137
Manley Park Primary School	(122)	735	(228)	-	385
GMP	1,413	-	(1,235)	-	178
MCC NIF The Sporting Talent	110	-	(29)	-	81
MCC Urban Sports	3,083	-	(916)	-	2,167
MCC NIF Drop In	1,094	-	(1,263)	169	-
Heritage Lottery Fund - Big Fat Asian Wedding	788	-	-	-	788
	39,309	142,807	(124,617)	1,036	58,535

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
MCC Playscheme	open access Playscheme
MCC NIF Sported	health and fitness session
MCC RE	workshops on Crime Awareness & Prevention
MCC/NIF Neighbourhood Service	for coaching sessions/venue hire
GMCC	youth engagement costs
HMRC Job Retention Scheme Grants	for salary costs
MCC The Girl Can	for yoga for women's group keep fit
Arawak Walton Housing Junior Football	Charity football tournament
Asian Sports Foundation	for core costs/activities
BBC Children in Need	for sports leadership and youth engagement
BBC Children in Need Next Steps	for core costs
CCLORS	for core costs
Doorstep Sports	for sports development
Greater Manchester Police Fund	for activities for young people
Julia& Hans Rausing Trust	for core costs, consultancy and equipment
Manchester City Council Covid Grant	for core costs
Manchester City Council HAF	for holiday playschemes
MU Foundation Street Reds	contribution to sports mentors and coaches
Awards for All	for emergency relief support
Power to Change	for core costs
Sported Barclays	for venue hire/coaches
One Manchester	for summer activities
Street Games UK	for sports development
Whalley Range Youth Association	for Youth Clubs Active Partnership
Young Manchester	for youth and play services
Young Manchester HAF	for holiday scheme costs
Youth Sports Trust	for staff and venue hire
Neighbourhood Service Men's Club	weekly social for the senior men of the community
Neighbourhood Service NIF Away Day	one off funds for ladies outing for the day
Sporting Equals	staff development
Sporting England Summer Activities	summer sports activities
Big Lottery Fund - RC	for inspiring and motivation
Tudor Trust	contribution towards CGS core costs
Manley Park Primary School	for after-school athletics
GMP	for group outings/mentoring services
MCC NIF The Sporting Talent	for sporting activities Leadership Development
MCC Urban Sports	for sports development hub
MCC NIF Drop In	for community advice centre
Heritage Lottery Fund - Big Fat Asian Wedding	for Big Fat Asian Wedding project

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	6,507	6,507
Cash at bank and in hand	42,284	-	96,197	138,481
Other net current assets/(liabilities)	241	-	12,639	12,880
Creditors of more than one year	-	-	-	-
Total	42,525	-	115,343	157,868

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	36,551	-	62,406	98,957
Other net current assets/(liabilities)	2,532	-	(3,871)	(1,339)
Creditors of more than one year	-	-	-	-
Total	39,083	-	58,535	97,618

19. 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.