

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.

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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.

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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.

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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.