

# **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 31<sup>st</sup> July 2022**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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

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Mrs Y Dar

Chair

Date: 12<sup>th</sup> 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 31<sup>st</sup> 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: 12<sup>th</sup> 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	£	£	£	£
<b>Income from:</b>					
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
<b>Total</b>		<b>3,306</b>	<b>261,214</b>	<b>264,520</b>	<b>208,126</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	4,782	-	4,782	1,794
Charitable Activities	(6)	(8,342)	178,149	169,807	146,005
Other	(6)	-	-	-	77
<b>Total</b>		<b>(3,560)</b>	<b>178,149</b>	<b>174,589</b>	<b>147,876</b>
<b>Net income/(expenditure)</b>		<b>6,866</b>	<b>83,065</b>	<b>89,931</b>	<b>60,250</b>
Transfers between funds	(17)	(2,200)	2,200	-	-
<b>Net movement in funds</b>		<b>4,666</b>	<b>85,265</b>	<b>89,931</b>	<b>60,250</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	42,525	115,343	157,868	97,618
<b>Total funds carried forward</b>	<b>(17)</b>	<b>47,191</b>	<b>200,608</b>	<b>247,799</b>	<b>157,868</b>

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 £
<b>Fixed assets:</b>			
Tangible assets	(11)	62,143	6,507
Total fixed assets		<u>62,143</u>	<u>6,507</u>
<b>Current assets:</b>			
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>
<b>Liabilities:</b>			
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		-	-
<b>Total net assets or liabilities</b>		<u><u>247,799</u></u>	<u><u>157,868</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	200,608	115,343
Unrestricted income funds	(17)	47,191	42,525
<b>Total charity funds</b>		<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
<b>Net cash used in operating activities</b>	<b>192,967</b>	<b>48,366</b>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	(71,778)	(8,842)
<b>Net cash provided by investing activities</b>	<b>(71,778)</b>	<b>(8,842)</b>
Increase/(decrease) in cash and cash equivalents during the year	121,189	39,524
Cash and cash equivalents brought forward	138,481	98,957
<b>Cash and cash equivalents carried forward</b>	<b>259,670</b>	<b>138,481</b>

**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 £
<b>Expenditure on raising funds:</b>			
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>
<b>Expenditure on charitable activities:</b>			
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>
<b>Other expenditure:</b>			
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:

MCC Playscheme  
 MCC NIF Sported  
 MCC RE  
 MCC/NIF Neighbourhood Service  
 GMCC  
 MCC The Girl Can  
 Arawak Walton Housing Junior Football  
 Asian Sports Foundation  
 Awards for All  
 BBC Children in Need  
 BBC Children in Need Next Steps  
 BBC Children in Need 5593  
 CCLORS  
 Clothworkers Trust  
 DCMS  
 Greater Manchester Police Fund  
 Julia & Hans Rausing Trust  
 Manchester Active  
 Manchester Active Easter  
 Manchester Active Half Term  
 Manchester Active Holiday Activities Autumn  
 Manchester City Council Covid Grant  
 Manchester City Council HAF  
 Manchester City Council HAF Summer  
 Manchester City Council Playscheme  
 Manchester City Council Youth and Play  
 Neighbourhood Investment Fund  
 MU Foundation Street Reds  
 Awards for All  
 Power to Change  
 Sported  
 Sported Barclays  
 One Manchester  
 Street Games UK  
 Whalley Range Youth Association  
 Young Manchester  
 Young Manchester HAF  
 Youth Sports Trust  
 Neighbourhood Service Men's Club  
 Neighbourhood Service NIF Away Day  
 Sporting Equals  
 Big Lottery Fund - RC  
 Tudor Trust  
 Manley Park Primary School  
 GMP  
 MCC NIF The Sporting Talent  
 MCC Urban Sports  
 MCC NIF Drop In  
 Heritage Lottery Fund - Big Fat Asian Wedding

## Description, nature and purpose of the fund

open access Playscheme  
 health and fitness session  
 workshops on Crime Awareness & Prevention  
 for coaching sessions/venue hire  
 youth engagement costs  
 for yoga for women's group keep fit  
 Charity football tournament  
 for core costs/activities  
 for youth activities  
 for sports leadership and youth engagement  
 for core costs  
 for mentoring service  
 for core costs  
 for capital project/gym  
 for capital - astro turf/equipment  
 for activities for young people  
 for core costs, consultancy and equipment  
 for sports development  
 for sports development  
 for holiday activities  
 for holiday activities  
 for core costs  
 for holiday playschemes  
 for summer activities  
 for HAF activities  
 for youth empowerment activities  
 for football development sessions  
 contribution to sports mentors and coaches  
 for emergency relief support  
 for core costs  
 for sports leadership training  
 for venue hire/coaches  
 for summer activities  
 for sports development  
 for Youth Clubs Active Partnership  
 for youth and play services  
 for holiday scheme costs  
 for staff and venue hire  
 weekly social for the senior men of the community  
 one off funds for ladies outing for the day  
 staff development  
 for inspiring and motivation  
 contribution towards CGS core costs  
 for after-school athletics  
 for group outings/mentoring services  
 for sporting activities Leadership Development  
 for sports development hub  
 for community advice centre  
 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	-	-	-	-
<b>Total</b>	<b>47,191</b>	<b>-</b>	<b>200,608</b>	<b>247,799</b>

## 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	-	-	-	-
<b>Total</b>	<b>42,525</b>	<b>-</b>	<b>115,343</b>	<b>157,868</b>

## 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.