

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

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6	INDEPENDENT EXAMINERS REPORT
7	STATEMENT OF FINANCIAL ACTIVITIES
8	BALANCE SHEET
9	STATEMENT OF CASH FLOWS
10 - 21	NOTES TO THE ACCOUNTS

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.