

COMMUNITY ON SOLID GROUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

Registered Charity No. 1139378
Company Registration No. 07328036

COMMUNITY ON SOLID GROUND

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COMMUNITY ON SOLID GROUND

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

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st July 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Objectives and activities

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

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

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

Directors' Report 2023/24

Community on Solid Ground (COSG)

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

Our Vision

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

Key Partnerships & Sector Engagement

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

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

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

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

Youth Development & Leadership

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

We offer a variety of nationally recognised qualifications, including:

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

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

Core Youth Activities & Programmes

Open Access Youth Provision

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

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

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

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

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Urban Streetz – Manchester’s Premier Street Sports Project

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

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

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

Weekend Vibes Youth Sessions

An engaging, safe alternative to the streets featuring:

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

Holiday Activities and Food (HAF) Programme

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

Each session includes:

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

Residential Trips

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

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

Inspirational Talks & Role Models

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

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

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

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Education, Employability & Life Skills

Digital Inclusion Project

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

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

Employability Support Programme

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

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

Sport & Fitness

YSG Gym, Health & Fitness Suite

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

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

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

Community Engagement & Events

Annual Sports Festival

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

Capacity Building & Sector Support

We support grassroots organisations across Greater Manchester through:

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

Future Planning & Capital Development

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

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

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

In Summary

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

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

A review of our achievements and performance

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

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

Financial review

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

Investment powers and policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

Reserves policy and going concern.

The balance held in unrestricted reserves on 31st July 2024 was -£22,991 of which -£24,971 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

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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.

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

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

Structure, governance, and management

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

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting.

Trustee induction and training

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

Organisation

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

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

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Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. This is disclosed in note 2 to the accounts.

Reference and administrative information

Charity Name: Community on Solid Ground

Charity Number: 1139378

Company Registration Number: 07328036

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Mrs Y Dar Chair of Trustees

Mr Y Hageg Treasurer

Mr Q Iqbal

Mr M Araf

Mr N Ahmed

Mr A Mohamed (resigned October 2024)

Ms C Clavering Company Secretary

Chief Executive Officer - CEO

Majid Dar

Registered Office

Manley Park Community Centre

York Avenue

Manchester

M16 0AS

Independent Examiners

Hilton Jones Chartered Certified Accountants

Hollinwood Business Centre

Albert Street

Oldham

OL8 3QL

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Bankers

Co-operative Bank
1 Balloon Street
Manchester
M60 4EP

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Community on Solid Ground for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Yasmine Dar

Mrs Y Dar
Chair

Date: 11th June 2025

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

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

Respective responsibilities of trustees and examiner

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

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Date: 11th June 2025

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

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

BALANCE SHEET AS AT 31 JULY 2024

Company Registration Number: 07328036

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

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

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 11th June 2025

Mrs Y Dar Chair

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

Statement of Cash Flows for the year ending 31 July 2024

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

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

Notes to the accounts for the year ended 31st July 2024**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

(b) Reconciliation with previous Generally Accepted Accounting Practice

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

(c) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 40 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(d) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(e) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(f) Irrecoverable VAT

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

(g) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.

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

(h) Costs of raising funds

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

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

(i) Charitable Activities

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

(j) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Equipment	25% on cost
Improvements to Leased Premises	25% on cost

(k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(l) Pensions

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

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

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

3. Donations and Legacies

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

Previous reporting period

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

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

4. Income from charitable activities

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

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

4. Income from charitable activities

Previous reporting period

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

5. Income from other trading activities

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

Previous reporting period

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

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

6. Expenditure

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

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

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,600	1,600	type of expense
Penalties	750	-	750	type of expense
Professional Fees	2,564	-	2,564	type of expense
Payroll Bureau Fees	1,992	-	1,992	type of expense
	<u>5,306</u>	<u>1,600</u>	<u>6,906</u>	

Previous reporting period

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

9. Analysis of staff costs

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

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

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

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

10. Independent Examiner Fees

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

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

11. Tangible Fixed Assets

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

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

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

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

14. Creditors: amounts falling due within one year

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

15. Deferred income

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

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

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

	2024	2023
	£	£
Provisions for liabilities	-	-
	-	-

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

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Previous reporting period

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

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

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

17. Analysis of charitable funds

Analysis of movements in restricted funds

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

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

17. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

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

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

17. Analysis of charitable funds

Analysis of movements in restricted funds

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

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

18. Analysis of net assets between funds

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

Previous reporting period

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

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.