

Charity Commission number: 1139378
Companies House number: 07328036

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

Community on Solid Ground
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COMMUNITY ON SOLID GROUND

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

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

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

Objectives and activities

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

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

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

The main activities during the year 2024/25:

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

Our Vision in Action

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

Key Partnerships & Sector Engagement

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

COMMUNITY ON SOLID GROUND

Youth Development & Leadership

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

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

Core Youth Activities & Programmes

Open Access Youth Provision

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

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

Urban Streetz – Street Sports & Mentoring Project

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

Weekend Vibes Youth Sessions

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

Holiday Activities and Food (HAF) Programme

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

Alternative Provision

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

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

COMMUNITY ON SOLID GROUND

Residential Experiences

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

Inspirational Talks & Role Models

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

Education, Employability & Life Skills

Digital Inclusion Project

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

Employability Support Programme

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

Sport & Health

YSG Gym & Fitness Suite

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

Community Engagement & Events

Annual Sports Festival

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

Capacity Building & Sector Support

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

Future Planning & Development

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

COMMUNITY ON SOLID GROUND

Summary

Throughout 2024/25, Community on Solid Ground continued to serve as a vital hub for young people, families, and the wider community. Our programmes delivered meaningful, lasting impact—supporting individuals to develop skills, improve wellbeing, and access new opportunities. We remain grateful to our funders, partners, trustees, volunteers, and community members whose ongoing support made this year's achievements possible.

A review of our achievements and performance

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

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

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

Financial review

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

Investment powers and policy

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

Reserve's policy and going concern.

The balance held in unrestricted reserves on 31st July 2025 was -£28,155 of which -£29,145 are free reserves, after allowing for funds tied up in tangible fixed assets.

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

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

Risk management

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

COMMUNITY ON SOLID GROUND

Plans for Future Periods

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

Structure, governance, and management

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

Appointment of trustees

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

Trustee induction and training

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

Organisation

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

Related parties and co-operation with other organisations

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

Reference and administrative information

Charity Name: Community on Solid Ground

Charity Number: 1139378

Company Registration Number: 07328036

COMMUNITY ON SOLID GROUND

Directors and trustees

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

Key management personnel: Trustees and Directors

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

Chief Executive Officer

Majid Dar

Registered Office

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

Independent Examiners

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

Bankers

Co-operative Bank
1 Balloon Street
Manchester
M60 4EP

COMMUNITY ON SOLID GROUND

Trustees' responsibilities in relation to the financial statements

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

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

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

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

By order of the board of trustees

Yasmine Dar

Mrs Y Dar
Chair

Date: 15th April 2026

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

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report


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

Independent examiner's statement

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

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

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



15th April 2026

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

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

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

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

Community on Solid Ground
Balance Sheet
As At 31 July 2025

Companies House number: 07328036

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

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 15th April 2026

Mrs Y Dar - Chair

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

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

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

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

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

1 Accounting Policies

1.1 Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 24 restricted funds.

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

Further details of each fund are disclosed in note 15.

1.3 Income recognition

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

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

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

1.4 Expenditure Recognition

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

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 1.6.

1.5 Irrecoverable VAT

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

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

1.6 Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

1.7 Costs of raising funds

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

1.8 Charitable Activities

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

1.9 Tangible fixed assets and depreciation

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

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

1.10 Realised gains and losses

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

1.11 Pensions

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

1.12 Debtors

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

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

1.13 Creditors and provisions

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

2 Related party transactions and trustees' expenses and remuneration

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

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

3 Donations and Legacies

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

Previous reporting period

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

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

4 Income from charitable activities

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

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

4 Income from charitable activities (cont.)

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

5 Net income

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

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

6 Income from other trading activities

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

Previous reporting period

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

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

7 Expenditure

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

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

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

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

8 Allocation of governance and support costs

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

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

Previous reporting period

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

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

9 Analysis of staff costs

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

The charity considers its key management personnel comprises the trustees.

10 Independent Examiner Fees

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

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

11 Tangible Fixed Assets

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

12 Debtors

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

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

13 Creditors: amounts falling due within one year

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

14 Deferred income

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

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

15 Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Previous reporting period

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

Name of unrestricted fund:

General fund

Description, nature and purpose of the fund

The unrestricted funds of the organisation

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

15 Analysis of movements in restricted funds

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

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

Previous reporting period

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

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

16 Analysis of net assets between funds

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

Previous reporting period

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

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

17 Going Concern

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

18 Post Balance Sheet Events

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

19 Financial Instruments

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