

DYNAMIC SUPPORT OF GREATER MANCHESTER

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED: 30 MAY 2022

CHARITY NO 1140195

COMPANY NO 07250138

Dynamic Support of greater manchester
Financial Statements for the Year Ended 30 May 2022

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Dynamic Support of greater manchester
Report of the Trustees for the Year Ended 30 May 2022

Reference and Administrative information

Charity's Name: **Dynamic Support of greater manchester**

Charity Registration Number: 1140195

Company Registration Number: 07250138

**Registered Office and
Operational Address:** Aquarium Community Centre
21 Eden Close
Manchester
M15 6AX

Directors/Trustees: RILEY Yvonne Edouke
FULKO Malika Miriam
GLADYS Ebelle Moussinga
RASHID Nosheela
SOZAN Alsidqy

Accountants: PVG Accounting Services
344 Moston Lane
Manchester
M40 9JS

Bankers: Natwest Bank

Dynamic Support of greater manchester

Report of the Trustees for the Year Ended 30 May 2022

Our Aims and Objectives

Purpose and Aims

Dynamic Support of Greater Manchester is a registered charity whose objective are to relieve poverty and distress in Greater Manchester and in Africa; to promote the benefit of BAME women and girls and their dependents; to promote their good health and well being and provide recreational facilities in the interest of social welfare.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to people and families that we support and help. The review also ensures that our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Focus of Our Work

DSGM engage 300 beneficiaries per year from Community Well-being Project which is planned to target women and girls, who are disadvantaged, economically and socially.

Community Well-being Project: Community well-being project is to improve the health and well-being of women and girls in Greater Manchester with the provision of a support network through variable activities such as:

Coffee and Chat: this gives our service users opportunity to come together and share their experiences with each other, time to discuss women's health issues and topics, to overcome barriers of not assessing the right information and advice, as well as expressing their need to improve wellbeing.

Sewing sessions: 4 hours every week including 1 hour of Knitting every week

Cooking activities: DSGM engage women and girls from across Manchester in educational activities that increase opportunities for volunteering with the aim to improve their chances of employability and enterprise. This activity includes catering, through which they offer food recycling with the left over from its grocery and learn to speak English. And during the year, DSGM enable to train 20 women/girls in hospitality, banqueting and food industry. Skills that involve Food and Hygiene, customer service, basic numeracy, and communication to become independent and to develop their enterprise.

Community Grocer: DSGM provide more than 15 000 kilogrammes of dry food, fresh food, and vegetables to more than 500 people in the Greater Manchester (Hulme and surrounding) Community each year from its grocery food shop based in Hulme at the Aquarius Community Centre, Eden Close Manchester every Wednesday from 10 am till 3.30 pm at the cost of £3.00 per food basket, that would cost £15.00 in high Supermarkets.

DSGM Community food Grocery: helped each volunteer to gain employment skills, such as customer service, food storage, packing and picking, setting temperature of the cold storage facilities like Freezers, Fridges, receiving and stacking food, handling money, improve team work etc.

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Report of the Trustees for the Year Ended 30 May 2022

DSGM Volunteers: More than 30 volunteers were engaged with us this past year in different fields, more were from women and girls also men from Hulme community; We also received this year 15 students from Manchester Metropolitan University to manage food distribution, data base, website, and women activities sessions 4 days per week for 10 hours @ 2 hours each day to help reduce inequalities.

In addition to the above, DSGM we believe, makes a massive difference in the lives of these service users because they don't harm themselves anymore
Participants feel a lot happier

DSGM has developed strong and sustained networks with several organisations such as: Award for All lottery, Rosa women/girls, Near Neighbours, GMCVO, Rafiki project, GMBME Network, This Girl Can Sport of England, Forever Manchester, One Greater Manchester, Manchester City Council and NHSGMH.

- a) They don't harm themselves anymore
- b) Participants feel a lot happier
- c) DSGM has developed strong and sustained networks with several organisations such as: Award for All lottery, Rosa women/girls, Near Neighbours, GMCVO, Rafiki project, GMBME Network, This Girl Can Sport of England, Forever Manchester, One Greater Manchester, Manchester City Council, NHSGMH
- d) DSGM creates equal opportunities

Financial Review

The charity was able to raise a total income of £37,026 during the period under review.

Principal Funding Sources

The principal funding sources for the organisation are currently by way of Donations and Gifts from corporate organisations and government grants during the year under review.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds which are the free reserves of the charity at a level which equates to at least 3 months of unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergencies which may arise from time to time. The trustees have set this as a target, and are satisfied that the charity is in a position to meet its financial obligations, fund its activities and continue to grow.

Plans for Future Periods

The Charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. Plans are also being developed to become more active in Manchester, Bolton, Bury, Oldham, Rochdale, Salford, Stockport, Trafford, Cameroon and Congo.

Structure, Governance and Management

Governing Document

The Organisation is a charitable company limited by guarantee, incorporated on 11 May 2010 and became a registered charity on the 3rd February 2011. The company was established under a

Dynamic Support of greater manchester

Report of the Trustees for the Year Ended 30 May 2022

Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as trustees. All trustees give their time voluntarily and receive no benefits from the charity. Due to the nature of Charity work, trustees appointed have been so selected on the basis of their strength of character, skills set in the area of business management and growth and commitment to the vision of the charity.

Trustees Induction and Training

Most trustees are already familiar with the practical work of the charity. Additionally, new trustees would be invited as required and encouraged to attend a series of training sessions to familiarise themselves with the charity and the context within which it operates. These sessions would be jointly led by the Chair of Trustees and the Chief Co-ordinator of the charity and cover:

- o The Obligations of Trustees
- o The Main documents which set out the operational framework for the charity including the Memorandum and Articles.
- o Resourcing and the current financial position as set out in the latest published accounts
- o Future plans and objectives

A Question & Answer pack would be prepared which draws information from various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This will be distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

Risk Management

The Trustees have identified the major strategic risks to which Dynamic Support is exposed and established controls and actions to mitigate them. Each year, risk assessments take place the centres we use in Manchester and these risk assessments are subject to continual review and monitoring. The Trustees take all appropriate steps to moderate and manage the inevitable operational risks to which the volunteers can be exposed. Competence based training for Volunteers, liability insurance, monitoring of new legislative requirements are examples of steps taken. In particular there are policies and procedures for children and vulnerable adults protection and for health and safety risks.

Organisation

Dynamic Support is governed by a Board of Trustees elected to serve the charity and run its affairs. Annually the Board reviews the range of skills it has available and uses its power of co-option to ensure that gaps are filled. There are a number of other criteria that a trustee must meet. The Board of Trustees are assisted by the Department leaders. There are three trustees on the Board. The Board of Trustees meet quarterly and are responsible for the strategic direction and policy of the Charity. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Managing Director who is also the Chief Executive. She is ably assisted by voluntary administrative staff in the day to day running of the charity operations. The administrative team continue to develop their skills and working practices in line with good practice.

Dynamic Support of greater manchester
Report of the Trustees for the Year Ended 30 May 2022

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and applications of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees should follow best practice and:

- o Select suitable accounting policies and then apply them consistently;
- o Make judgements and estimates that are reasonable and prudent
- o Prepare the financial statements on the on going basis unless it is in appropriate to presume that the charity will continue in business.

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

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

In accordance with company law, as the company's directors, we certify that:

So far as we are aware, there is no relevant information of which the company's accountants are unaware; and as the directors of the company we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's accountants are aware of that information'.

This report has been prepared by the Order of Trustees:

Mrs Yvonne Edouke Riley
TRUSTEE

27th February, 2023

Dynamic Support of greater manchester
Independent Examiner's Report to the Trustees of Dynamic Support of Greater Manchester
for the year ended 30 May 2022

As described on page 5, the Trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year (under section 144(1) of the Charities Act 2011 and that an independent examination is needed. It is my responsibility to:

Examine the accounts (under section 145(1) of the Charity Act 2011

Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 132 of the Act 2011;

State whether particular matters have come to my attention

Basis of Independent examiner's statement

Our examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 and seeking explanations from the trustees concerning any unusual items or disclosures in the accounts, and items or disclosures in the accounts, seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiners statement

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

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
to keep accounting records in accordance with section 130 of the 2011 Act; and
to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act 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.

PVG Accounting Services & Consultancy Ltd
344 Moston Lane
Manchester
M40 9JS

Dynamic Support of Greater Manchester
Statement of Financial Activities (including Income and Expenditure Account)
for the Year Ended 30 May 2022

		2022	2022	2022	2021
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
	Notes				
Incoming resources					
Incoming resources from generated funds:					
<i>Voluntary Income:</i>					
Gifts & Donations	2	6,726	-	6,726	6,250
Gift Aid		18,427	11,873	30,300	44,759
Other Income		-	-	-	-
		25,153	11,873	37,026	51,009
Total incoming resources					
Resources expended					
Cost of generating funds					
Costs of generating voluntary income	3	24,341		24,341	11,779
Charity activities	4	24,413	-	24,413	27,096
Governance Costs	5	450	-	450	1,360
		49,204	-	49,204	40,235
Total resources expended					
Net Incoming resources before other recognised gains		(12,178)	-	(12,178)	10,774
Net movement in funds		(12,178)	-	(12,178)	10,774
Reconciliation of Funds					
Adjusted Total funds brought forward		7,376		7,376	(3,398)
Total funds carried forward		(4,802)	-	(4,802)	7,376

There were no recognised gains or losses for the period other than those included in the Statement of Financial Activities.

The notes on Pages 9 to 12 form part of these Accounts.

**Dynamic Support of Greater Manchester
Balance Sheet as at 30 May 2022**

	Notes	2022 £	2021 £
Fixed Assets	10	20,560	22,215
Currents assets			
Cash at Bank		3,437	17,000
Creditors: amounts falling due within one year	8	(10,012)	(11,242)
Net Current Assets		(6,575)	5758
Total Assets less Current Liabilities		13985	27973
Creditors: amounts falling due after more than one year	9	(18,787)	(20,597)
Net (Liabilities)/Assets		(4,802)	7376
General Funds	12	(4,802)	7376
Total Funds		(4,802)	7376

For the year ending 30 May 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act 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.

The Financial Statements were approved by the board on the 27th February, 2023 and signed on its behalf by:

Mrs Yvonne Edouke Riley
TRUSTEE

The notes on pages 9 to 12 form part of these financial statements.

Dynamic Support of Greater Manchester

Notes forming part of the financial statements for the Year Ended 30 May 2022

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed assets investments at market value, and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities effective 1 January 2015

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furthermore of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values. Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

(e) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 4.

Dynamic Support of Greater Manchester

Notes forming part of the financial statements for the Year Ended 30 May 2022

2. Donations

	Unrestricted 2022	Restricted 2022	2022 Total	2021 Total
	£	£	£	£
Gifts & Donations	6,726	-	6,726	6,250
Grants & Subsidies Received	18,427	11,873	30,300	44,759
Other Income	-	-	-	-
	25,153	11,873	37,026	51,009

3. Costs of Generating Voluntary Income

		Ministry Work	Support Cost	Governance	2022	2021
	Basis of Allocation	£	£	£	£	£
Bank Charges	Direct	-	-	-	-	352
Administration	Direct	3,212	-	-	3,212	693
Support Costs	Direct	16,288	-	-	16,288	8,894
Professional Fees	Direct	300	-	-	300	290
Premises	Direct	4,541	-	-	4,541	1,550
		-	24,341	-	24,341	11,779

4. Charitable Activities

Charitable Operations	Direct	24,413	-	-	24,413	27,096
		24,413	-	-	24,413	27,096

5. Governance Cost

Professional Fees	Direct	-	-	450	450	1,360
		-	-	450	450	1,360

Total Resources Expended

24,413	24,341	450	49,204	40,235
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6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less estimated residual value over their expected useful lives on the following bases:

Motor Vehicle	12.75% Reducing Balance basis.
Equipment, Furniture & Fittings	20% Reducing Balance basis.

Dynamic Support of Greater Manchester
Notes forming part of the financial statements for the Year Ended 30 May 2022

5. Net Incoming Resources for the Year

This is stated after charging:	2022	2021
	£	£
Depreciation	3,553	3,599
Accountant's Remuneration	450	1,360

6. Trustee Remuneration & Related Pay Transactions

No member of the Board of Directors received any remuneration during the year.

7. Taxation

As a charity, Dynamic Support is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

8. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Bank Loans & Overdraft	8,002	8,002
Accrued Expenses	1,190	2,420
Other Creditors	820	820
	10,012	11,242

9. Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Bounce Back Loan	18,787	20,597
	18,787	20,597

Dynamic Support of Greater Manchester
Notes forming part of the financial statements for the Year Ended 30 May 2022
10. Tangible Fixed Assets

	Motor Vehicle	Furniture & Fittings	Equipment	2022 Total
	£	£	£	£
Cost				
At 31 May 2021	21,576	4,238	-	25,814
Additions in year	-		1,898	1,898
At 30 May 2022	21,576	4,238	1,898	25,814
Depreciation				
At 31 May 2021	2,751	735	-	3,486
Charge for the year	2,400	241	475	3,116
At 30 May 2022	5,151	976	475	6,602
Net Book Value				
At 30 May 2022	16,425	3,262	1,423	19,212
At 30 May 2021	18,825	965	-	19,790

11. Analysis of Net Assets Between Funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Fixed Assets	20,560			20,560
Current Assets	3,437			3,437
Current Liabilities	(10,012)			(10,012)
Long term Liabilities	(18,787)			(18,787)
Net Assets at 30 May 2022	(4,802)	-	-	(4,802)

12. Movements in Funds

	At 31 May 2021	Incoming Resources [Inc Gains]	Outgoing Resources	Transfers	At 30 May 2022
		£	£	£	£
Restricted Funds:					
General Funds	-	11,873	11,873	-	-
Total Funds	-	11,873	11,873	-	-
Unrestricted Funds:					
General Funds	7,376	25,153	37,331	-	(4,802)
Total Funds	7,376	25,153	37,331	-	(4,802)

Dynamic Support of Greater Manchester

Notes forming part of the financial statements for the Year Ended 30 May 2022

	2022		2021	
	£	£	£	£
Income		37,026		51,009
LESS OVERHEADS				
Premises Costs				
Rent & Rates	<u>4,541</u>	4,541	<u>1,550</u>	1,550
Bank Charges				
Bank Charges	<u>-</u>	-	<u>352</u>	352
Administration				
PPS	486		100	
Subscription	380		-	
Telephone	470		46	
Light, Heating & Power	932		-	
Repair & Renewal	508		159	
Computer Expenses	<u>436</u>	3,212	<u>388</u>	693
Charitable Expenses				
Publicity	1240		6	
Classes & Activities	4,808		1,044	
Fund Raising Expenses	-		797	
Catering Expenses	15,049		25,249	
Members Welfare	2,695		-	
Entertainment	<u>621</u>	24,413	<u>-</u>	27,096
Professional Fees				
Accountancy	450		1360	
Professional Fees	<u>300</u>	750	<u>290</u>	1650
Support Costs				
Travel & Motor Expenses	6,528		1,101	
Volunteers Expenses	1,726		2,536	
Insurance	1,972		217	
Depreciation	3,553		3,599	
Sundries	<u>2,509</u>	16,288	<u>1,441</u>	8,894
		(49,204)		(40,235)
Surplus/(Deficit) for the Year		(12,178)		10774
Balance Brought Forward		<u>7,376</u>		<u>(3,398)</u>
Surplus/(Deficit) Carried Forward		<u>4,802</u>		<u>7,376</u>

This page does not form part of the statutory accounts.