

MANCHESTER COMMUNITY CENTRAL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Registered Charity No. 1145921
Company Registration No. 07788593

MANCHESTER COMMUNITY CENTRAL

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ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 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).

Context: VCSE Infrastructure in Manchester

Manchester and Salford Council of Social Service was established in 1919 to support the growing number of charitable organisations in the two cities. In line with the reorganisation of Local Government in the early 1970s, the organisation split into two distinct entities: Salford CVS and Manchester CVS. Manchester Alliance for Community Care was established as a programme within Manchester CVS in 1981. Over subsequent years (the history is long, complicated and open to a large amount of interpretation) VCSE sector support in Manchester became extremely fragmented with Manchester CVS – later known as Voluntary Action Manchester – being just one of a large number of agencies providing a variety of "infrastructure" roles: at one point 18 different organisations were involved and yet there were major gaps: e.g. no Volunteer Centre.

In 2009, Macc brought together a partnership to establish "Manchester Community Central" as a new umbrella brand under which any configuration of arrangements could sit, providing clarity and accessibility for local organisations and partners and creating a space for collaborative development. Sector leaders and Manchester City Council came together to explore these during 2011 and Macc proposed a new model (based on NCVO's Value of Infrastructure programme) to show the range of services and activities which a lead organisation could put in place to increase impact for the city's communities. From January 2012, Macc formally took on the role of lead voluntary sector infrastructure agency in Manchester and the range of functions has developed further in the intervening years. Macc was re-registered as a charity with updated objectives to reflect its new role.

A landmark was achieved in May 2013 when Manchester City Council issued a single tender for the full range of support to the local VCSE sector (information, capacity building, volunteering, policy, representation and engagement). The tender itself was an achievement for Macc since it showed that we had proved the case made that those functions needed to be joined together in order to generate greatest impact. We were successful in bidding for this contract which represented not only stability and security for the organisation and fresh opportunities to develop the role of the sector in Manchester, it also showed that Macc had delivered on its ambition and its promise to develop into the organisation Manchester needed.

That contract was re-tendered in 2019 and Macc was once again successful, consolidating a decade of developing support for the VCSE sector in the city. The contract was re-tendered again in September 2023 and we were advised early in 2024 that Macc had secured the contract for a

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fourth time, a major achievement which brings stability to the core services and activities for the next four years.

This is a significant part of the context for the organisation: despite this long history, the current incarnation of Macc is still relatively young compared to equivalent organisations in other major cities.

We believe it to be important to be mindful of this because it drives Macc to recognise that there is always more to be done and always room for improvement. Macc is always a work in progress.

OBJECTIVES AND ACTIVITIES

Macc's charitable objects as set out in the governing document are:

To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of Manchester and its environs (hereinafter called the area of benefit) and, in particular but not exclusively by

1. *Promoting the third sector by:*
 - a. *building the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose;*
 - b. *promoting volunteering within the sector;*
 - c. *organising and facilitating co-operation and partnership working between third sector, statutory and other relevant bodies.*
2. *The promotion of good health of the local community.*
3. *The promotion of equality and diversity for the public benefit by:*
 - a. *advancing education and raising awareness in equality and diversity;*
 - b. *promoting activities to foster understanding between people from diverse backgrounds;*
 - c. *conducting or commissioning research on equality and diversity issues and publishing the results to the public;*
 - d. *cultivating a sentiment in favour of equality and diversity.*

'Third sector' means charities, voluntary organisations and social enterprises.

As part of the organisation's transformation programme in 2022, a new Macc Strategy was developed to build our established function-led model to focus on purpose and values:

Macc's Purpose: to encourage and support voluntary and community groups, charities, social enterprises and local people to make a difference on issues that matter to them, to our communities and to our city, Manchester.

Macc's Vision

- Every community in Manchester is rich in charities, community groups, voluntary organisations and social enterprises of all kinds, working with all kinds of people and in all kinds of ways.
- The voluntary, community and social enterprise sector is at the heart of public debate about what kinds of communities, places and society we are creating.

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- A common purpose of improving our city brings together trusting, creative and ambitious relationships with the voluntary, community and social enterprise sector, with local businesses and public bodies.

Macc's Values:

- **Being Supportive** – providing mutual support and encouraging one another
- **Being Collaborative** – facilitating positive change in society by working with people
- **Being Influential** – harnessing people's skills and building their confidence to shape and inform policy and practice

To fulfil these ambitions and in line with our charitable objects, Macc's Strategy has 6 "strategic objectives":

1. Ensure Macc is a well-run, connected and sustainable organisation with a great reputation as a responsible charity driven by our values.
2. Build a strong, diverse, engaged and connected membership.
3. Support a growing range of opportunities for local people to be active citizens in their communities.
4. Tell the stories of brilliant work being done by local VCSE groups and active citizens as a call to action to more people and organisations to get involved.
5. Support the local VCSE sector to build influential, collaborative relationships with each other, with public sector bodies and local businesses.
6. Support local VCSE organisations to set up, develop and thrive.

How our activities deliver public benefit

Macc's activities benefit voluntary sector organisations, individuals and the interaction between the statutory sector and the voluntary and community sector in Manchester and its environs.

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 Trustees have concluded:

1. That the aims of the organisation continue to be charitable.
2. That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need.
3. That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay.
4. That there is no detriment or harm arising from the aims or activities.

ACHIEVEMENTS AND PERFORMANCE

Achievements during the period are reported here against the 6 strategic objectives of the Macc Strategy for 2022-2025.

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We will ensure that Macc is a well-run, connected and sustainable organisation with a great reputation as a responsible charity driven by our values.

Organisation Development

This year has been transformative for Macc, marked by significant organisational growth and increased impact through collaborative approaches. A good example is our Refugees Week event which powerfully brought together testimony from people with lived experience alongside our work on the Migrant Destitution Fund, GM Sanctuary Seekers, and support for Manchester's Intention to become a City of Sanctuary. These interconnected streams of work exemplify our responsive approach to emerging needs, having developed in response to events such as the evacuation from Afghanistan, wars in Ukraine and Gaza, and the absence of migrant voices during the Covid-19 pandemic.

The development of our Collaboration Team has proved to be a successful innovation within Macc's structure, hosting multiple projects focused on building practical collaborative working relationships across sectors. By incorporating capacity building and influencing work while attracting additional external funding, this model has demonstrated its effectiveness in enabling greater community impact.

Our work with other Greater Manchester Local Infrastructure Organisations through 10GM has positioned us exceptionally well, establishing shared programmes that benefit the local VCSE sector while generating additional income streams.

Considerable senior management time was devoted to securing the St Thomas Centre from mid-November onwards. While absolutely the right strategic choice, it meant other development work was placed on hold, though this was managed without disrupting day-to-day activities.

Staffing

A significant milestone was achieved when Macc attained a full complement of staff for the first time in some years. The revised team structure implemented in 2022 continued working effectively, generating positive feedback from staff regarding increased support, enhanced personal development opportunities, and improved cohesive working. However, ongoing concerns persist around our ability to maintain salaries in line with inflation, creating longer-term retention concerns despite our flexible, supportive, and values-led working environment.

Throughout the year, we experienced natural staff transitions while maintaining continuity through successful internal movements and new appointments. Recruitment efforts focused on expanding capacity in key areas, including specialist roles for Migrant Destitution work that specifically sought candidates with lived experience of the migration/asylum system.

The acquisition of St Thomas Centre brought substantial expansion through the integration of former GMCVO employees who now form our new Facilities Team, representing a significant enhancement to our organisational capacity and ability to serve the sector.

Premises

The most transformative development was Macc's decision to take on the running of the St Thomas Centre, following GMCVO's closure. This resulted in the first change of registered address in the organisation's history. After over 30 years, we moved out of Swan Buildings on 28th February 2025, completing the relocation within six weeks while ensuring minimal disruption to

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other activities. Response from the sector and partners has been overwhelmingly positive, with many welcoming the preservation of the Centre for sector use and crediting Macc's leadership. The new Facilities Team worked rapidly to ensure urgent maintenance works were completed, implement system upgrades and begin planning refurbishments while maintaining relationships with regular customers and attracting new users.

Equity and Inclusion

Our internal equity and inclusion work has been strengthened throughout the year. The Anti-Racism Working Group strategically broadened its scope, renaming itself the Equity and Inclusion Working Group to address various forms of marginalisation while maintaining anti-racism as a core focus.

The group worked with our Staff Health and Wellbeing working group to build greater focus on equity and inclusion questions in staff surveys and developed a new policy for flexible bank holiday arrangements. A significant development was the creation of a dedicated Equity and Inclusion lead role within the Policy and Influence Team, demonstrating our commitment to embedding these principles throughout our work.

Climate Action

Strong progress was made developing a comprehensive climate action strategy and environmental policy. Our Climate Action Working Group maintained quarterly meetings, welcoming new staff members and providing fresh perspectives. External collaboration through the LIO Environment Working Group proved successful with positive feedback on workshops and Carbon Awareness Training programmes delivered to Greater Manchester infrastructure organisations.

The move to St Thomas Centre has created new opportunities to reassess our carbon footprint, with discussions initiated regarding supply chains and catering services.

Social Value

The Greater Manchester Social Value Network continued thriving under Macc's facilitation, maintaining nearly 500 members and hosting large-scale events. Our partnership with Manchester City Council's Social Value Lead resulted in successful co-design sessions refreshing the Council's Social Value Policy, with all VCSE participants compensated for their time.

The St Thomas Centre acquisition has enabled us to examine social value within our own supply chains, as demonstrated by requests for contact details of women-owned sustainable catering businesses following our events.

Infrastructure Development

We continued our strong working relationship with neighbouring voluntary sector infrastructure organisations through 10GM, a joint venture with Salford CVS, Bolton CVS and Action Together. 10GM is now constituted as a legal entity jointly owned by the partners with considerable growth in the staff team and the appointment of a Chief Operating Officer.

The development of 10GM has significantly increased Macc's ability to work collaboratively at a Greater Manchester level, enabling a pipeline of GM-wide projects with funding now flowing through 10GM Ltd into partner organisations to deliver programmes in all 10 Greater Manchester localities.

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Feedback

Throughout the year, we maintained our commitment to gathering comprehensive feedback across all projects and services. While our annual membership survey achieved only a 6% completion rate, the feedback received was largely positive. We successfully increased feedback collection through innovative methods including Zoom polls (50% increase) and QR codes (20% increase).

Training and events consistently received positive feedback, with participants appreciating the practical, interactive nature of sessions and networking opportunities. Overall, feedback demonstrates strong satisfaction with Macc's collaborative approach and commitment to supporting the sector.

We will build a strong, diverse, engaged and connected membership

Membership

Macc's membership has grown significantly throughout the year, demonstrating the strength and appeal of our collaborative approach. Membership numbers reached 661 by March 2025, including 353 core members, 111 associates, 76 supporters, and 121 individuals.

A particularly encouraging trend has been substantial growth in business supporters, increasing from 51 to 76 during the year, largely driven by the success of our Business Partnership work and events attendance. Many new members joined following training sessions or events, while others were referred by existing members, indicating strong satisfaction and advocacy within our membership base.

Technical challenges with website redevelopment hampered the launch of our enhanced Members Area, but these issues are being resolved and leading to improved engagement and a more streamlined renewal process.

Communications

Our communications strategy has evolved significantly, embracing innovation while maintaining our commitment to inclusive and accessible engagement. The refreshed Manchester Community Central website launched mid-year with enhanced features including a dedicated Members Area, searchable resources library, and improved funding opportunities section.

Digital engagement flourished, particularly through strategic partnerships. Our collaboration with the Meet the Mancunian podcast for a special season featuring Spirit of Manchester Awards nominees created compelling content that celebrated sector achievements and amplified community voices.

Social media performance showed marked improvements, with LinkedIn emerging as our most successful platform for business engagement and sector connection. Following careful consideration and sector consultation, we made the strategic decision to leave X (formerly Twitter) due to ethical concerns and declining effectiveness.

Several specialist communication networks demonstrated our commitment to supporting a broad range of communities. The GM Sanctuary Seekers Response Group communications grew to 182 subscribers, Community Explorers newsletters reached nearly 1,311 combined subscribers, and our Policy and Influence bulletin grew from 776 to 889 subscribers with improved engagement rates reaching 36.5%.

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Brand refresh

The year concluded with the commencement of a comprehensive brand refresh project, recognising the transformational changes Macc has undergone, including the integration of St Thomas Centre. Working with GR Design, this collaborative process involves trustees, staff, and stakeholders to ensure our visual identity reflects our expanded work and functionality and continued commitment to inclusive, accessible communications.

We will support a growing range of opportunities for local people to be active citizens in their communities.

Volunteering

Following staff departures earlier in the year, two new Volunteering Development Workers were successfully appointed in March and May 2024, bringing fresh insight and enabling the scoping and planning of a comprehensive service overhaul focusing on volunteering brokerage, information and guidance services, training delivery, and the Volunteer Coordinators Forum.

The 40th anniversary of Volunteers' Week 2024 provided a significant platform for celebrating Manchester's volunteering heritage. The commemorative programme included well-attended volunteering drop-ins, a pop-up exhibition titled "Manchester's history of volunteering: past, present and future" at the Manchester Craft and Design Centre, and the innovative distribution of over 350 certificates of recognition.

Regular weekly drop-ins were established from September 2024, experiencing consistent growth in attendance and providing meaningful discussions for both potential volunteers and volunteer-involving organisations. Accessibility improvements included translating promotional materials into asylum and community languages.

A key achievement was the completion and launch of impactful research on "The Current Climate of Student Volunteering in Greater Manchester," delivered through a CharityWorks placement. The formal research launch event in February 2025 was well-attended by cross-sector stakeholders and initiated the implementation phase.

Business and employer engagement remained a priority, with the centre consistently fielding numerous requests for group volunteering opportunities. We worked with Manchester City of Sanctuary exploring the feasibility of engaging sanctuary seekers in volunteering within sports and physical activity sectors.

Greater Manchester Older People's Network

The network maintained regular steering group meetings and saw successful recruitment of new members from Stockport, Rochdale and Trafford. Working Groups for Housing & Neighbourhoods, Health & Social Care and Transport and Out & About continued meeting regularly, strengthened through regular participation from the Integrated Care Partnership engagement team and GM Ageing Hub representatives.

The GM Older People's Equality Panel held regular meetings and was represented at numerous external events covering financial hardship, ageing in place, digital inclusion and age-friendly employment. GM Mature Minds Matter grew significantly to 14 members while securing

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continued funding, with the successful "Rhymes from the Wise" poetry project widely distributed across Greater Manchester.

The network achieved influential contributions to policy development through collaborative working with GMCA, the Ageing in Place Pathfinder Programme, Independent Age, and numerous other organisations. Participation remained strong with 85 distinct participants engaging by March 2025, including 45 new participants in the final quarter alone.

Emergency Response / Resilience Planning

Macc established a basic protocol with Manchester City Council colleagues for activation in Emergency Response and has been supporting the development of a GM-wide approach to emergency response planning with the VCSE sector.

In August 2024, Macc supported the local VCSE sector response to the riots in Manchester, working quickly to share accurate information through trusted networks and offering behind-the-scenes support between VCSE organisations and statutory partners. We conducted a GM wide survey of VCSE organisations on the impact of these events and shared the learning with local, regional and national partners.

We will tell stories of brilliant work being done by local VCSE groups and active citizens as a call to action to more people and organisations to get involved.

Spirit of Manchester

Macc received a record number of nominations for 2024, up by 40 from the previous year to 215 nominations, demonstrating growing recognition of the awards as a platform for celebrating exceptional work across Manchester's VCSE sector.

The 12th Spirit of Manchester Awards ceremony in October was the biggest event to date, delivered as a hybrid event with 350 audience members physically present and 1,700 joining via YouTube. The evening successfully raised £2,500 for the Spirit of Manchester Fund and formed new supportive partnerships with Meet the Mancunian podcast, Visair, Hip Pop, and photographer Anthony Owaeghianye.

The collaboration with Meet the Mancunian podcast represented a significant storytelling expansion, featuring eight dedicated episodes with Spirit nominees. This partnership enabled in-depth storytelling that went beyond traditional formats, allowing nominees to share their stories in their own words and reach new audiences.

Two Spirit Story Weeks were also delivered during the year, demonstrating Macc's commitment to ongoing storytelling beyond the annual awards. These themed weeks received strong engagement and provided regular opportunities to showcase the extraordinary work happening across the sector daily.

Other Storytelling Work

Macc maintained a comprehensive approach to storytelling through regular updates to Manchester Community Central webpages, featuring diverse awareness campaigns including Black History Month, Manchester Pride, South Asian Heritage Month, Disability Pride, and LGBT History Month.

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Just One Thing

The "Just One Thing" initiative provided a platform for influential sector leaders to share their stories, featuring game-changers like Jeannine Burke, who started 'Be Part of Change' after tragically losing her son to knife crime. The collaborative work with Macc's Inclusive Media Ambassador resulted in a compiled booklet featuring nine articles from previous profiles.

We will support the local VCSE sector to build influential, collaborative relationships with each other, with public sector bodies and local businesses.

Policy and Influence

VCSE Representation

Macc's Policy and Influence team worked systematically to strengthen VCSE representation across Manchester's strategic decision-making spaces. Beginning with a comprehensive mapping exercise in May 2024, the team identified existing boards and networks, revealing significant gaps in sector representation. This led to productive discussions with Manchester City Council, resulting in a published list of strategic boards and partnerships.

Building on this work, the team successfully advocated for enhanced VCSE representation on key boards. Most notably, two additional representatives joined the Our Manchester Investment Board, and VCSE representation was secured on the Work and Skills Board, with both Macc's Policy and Influence Manager and Chief Executive appointed from January 2025.

Manchester VCSE Leaders

Macc hosts a regular monthly forum for leaders in local VCSE organisations, providing a space for peer support, exploration of common issues and information sharing, alongside a thriving WhatsApp group for quick asks and sharing.

Community Explorers

Macc's Community Explorers spaces in North, Central and South Manchester brought together diverse stakeholders around pressing community issues. The January 2025 event on building safer communities brought together the GM Violence Reduction Unit Director with community groups and individuals with lived experience, leading directly to the establishment of the new Greater Manchester Collaboration for Community Safety.

Children and Families

Macc's collaborative work with Manchester's Family Hubs demonstrated significant impact, supporting parent champions and parent-carer panels across all four family hubs. Notable achievements included securing laptop donations for Longsight Parent Champions, expanding the Multi-Agency Maternity Tool Kit to include 38 additional VCSE organisations, and connecting the Crossacres family hub with six employment support VCSEs.

Health and Wellbeing

- As convenor of the Manchester VCSE Health and Wellbeing Leaders Group, Macc facilitated regular monthly meetings bringing together VCSE leaders with NHS-led organisations and Manchester City Council departments. The group provided essential VCSE representation on

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key boards including the Manchester Partnership Board and Making Manchester Fairer Programme Board.

- Macc's supportive engagement with HDRC Manchester contributed to securing full HDRC status from the National Institute for Health Research (NIHR) in December 2024, with the Policy and Influence Manager consistently bringing VCSE perspectives to steering group meetings.

Inclusive Economy

- The Manchester Social Economy Alliance demonstrated remarkable growth, hosting 16 partner-led events engaging over 400 participants. The alliance successfully supported social economy organisations through community-driven funding initiatives, including SOUP events that awarded £1,700 to micro-businesses across five events.
- Macc maintained its influential role as a key advocate within the Living Wage City anchor group. A successful Community Explorers event brought together speakers from the Living Wage Foundation, Manchester City Council, and the Greater Manchester Combined Authority, generating valuable insights shared with local authority colleagues.

Tackling Inequalities

- Throughout the year, Macc's facilitation of the **Manchester Homelessness Partnership** demonstrated collaborative working across VCSE and statutory sectors. The partnership achieved significant milestones including agreement of a new Service Level Agreement and successful progression to stage 2 of the NLCF Reaching Communities programme for three-year funding.
- The **GM Sanctuary Seekers Response Group** provided crucial coordination and support for asylum and migration work across Greater Manchester. The group's responsive approach was particularly evident during the August riots, when an emergency meeting connected network members with statutory services.
- The **Migrant Destitution Fund** distributed hardship grants with a fund-plus approach which provided crucial signposting and advocacy support beyond immediate financial assistance.
- The **Manchester Peace Together Alliance** continued its impactful work, with a major achievement being establishing the "We Can Work It Out" employment programme, a three-year initiative funded by The Royal Foundation designed as a Greater Manchester pilot to improve life chances for young people at risk of serious youth violence.

Building Collaboration

Macc's Business Partnership Lead took part in 34 business networking events leading to extensive support for cross-sector collaboration. The successful Macc Connect events brought businesses and VCSEs together, fostering mutual understanding and collaborative opportunities. Business membership grew significantly to 76 business members by year-end.

The GM Moving Systems Leadership programme facilitated 27 workshops and events throughout the year, successfully developing coaching skills across Greater Manchester's ten boroughs, with participants gaining confidence to deliver coaching circles in their localities.

Through our 10GM partnership, Macc supported additional programmes at Greater Manchester level including the GM VCSE Accord, Cancer and Inequalities work, Data and Intelligence peer learning, Physical Activity initiatives, and Population Health programmes focused on tackling health inequalities.

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We will support local VCSE organisations to set up, develop and thrive

Supporting existing groups

Throughout the year, Macc maintained a flexible approach to delivering support, offering online, in-person and hybrid options at various venues and times to accommodate trustees with day jobs. Strategic planning support emerged as a key area of work, with groups showing significantly less resistance as the year progressed.

The challenge of trustee recruitment remained prominent. Macc's dedicated Trusteeship programme addressed this through targeted interventions, with two highly successful "Get to Know Trusteeship" events creating valuable connections between volunteers and charities seeking new trustees.

Support for groups facing closure continued as a necessary part of the work, with issues primarily centring on lack of trustee capacity and funding challenges. The team noted emerging trends in AI use for bid writing, adapting training and one-to-one support to provide guidance on appropriate usage.

Setting up new groups

Macc maintained steady focus on helping new groups establish appropriate governance frameworks, continuing successful registration of CIOs and CICs with comprehensive governance support throughout the process.

Training

The training programme delivered comprehensive support across governance, funding, leadership and organisational development. Partnerships enhanced the training offer, with collaborations including work with DELVE on developing talent workshops, Simply Corporate on financial management for charities, and Royal Literary Fund on case study writing.

Feedback consistently highlighted the practical value of sessions, with participants particularly appreciating the diversity of experiences shared and the actionable insights provided.

Premises

Macc's Alternative Venue Discussion Group continued as a valuable convening space, meeting every 6-8 weeks with approximately 12 organisations participating in each session. Between April and March, the group attracted over 50 participants from diverse cross-sector organisations, facilitating connections that led to ongoing collaborations.

Tech and Data

The team contributed to sector-wide discussions about data and technology, presenting Macc's Open Data policy at the VCSE Data Peer Learning Network and participating in AI discussions. A collaborative session with CAST explored AI implications for VCSE leaders across Greater Manchester.

Workforce

The workforce development agenda progressed through multiple initiatives. The GM VCSE Workforce Hub launched successfully with continued content development and strong uptake of the new GM wide Recruitment Hub promoting VCSE job opportunities.

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Macc's internal policy development on menopause and menstrual health created resources for wider sector sharing. The organisation worked towards becoming a carer-friendly workplace, introducing Carer and Wellbeing passports and establishing a Carers Peer Support group.

Leadership

The System Leadership programme continued in partnership with GM Moving, with plans developed for leadership development support within the new Live Well project for North Manchester, building on the North Manchester Together model of combining development support with grant funding.

Funding

The Funding Portal remained available to all Macc members throughout the year. Macc took a proactive approach to funding sector concerns, working with VCSE leaders to develop responses to the impact of increased employer National Insurance contributions announced in the Budget.

Grants

Throughout 2024-2025, Macc administered a diverse portfolio of funding programmes, collaboratively distributing over £800,000 across Greater Manchester's VCSE sector. Key programmes included:

- Greater Manchester Cost of Living Crisis Grants
- Hate Crime Awareness Grants
- Cancer Awareness Grants
- Volunteers' Expenses Fund

Hardship grants administered via networks of VCSE referral partners included

- Community Health Equity Manchester (CHEM) grants
- Household Support Fund
- Migrant Destitution Fund GM
- Real Change Manchester

FINANCIAL REVIEW

Income for the year was £2,201,915 and expenditure was £2,377,311 giving a net deficit for the year of £175,396. At the year end the total funds of the charity were £543,117 of which restricted funds were £509,885 and unrestricted reserves were £33,232.

Principal Funding Sources 2024-2025

Manchester City Council - Hate Crime

Small Grants

Oglesby Charitable Trust

Voluntary Sector North West - Accord Ecosystem

10GM - UKSPF

10GM - VSCE Accord

Manchester City Council - Royal Oak Transition

Manchester City Council - Social Economy Alliance

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Eric Wright Charitable Foundation
 GM Moving c/o Greater Sports
 Real Change Manchester
 Manchester Active (grant returned)
 Greater Manchester Combined Authority - Older People
 10GM - Greater Manchester Combined Authority
 10GM - Accord Ecosystem
 Manchester City Council - Social Economy Alliance
 National Lottery Community Fund - RC North West Region
 NHS Salford CCG - Older People Mental Health
 Manchester City Council - Manchester Homeless Partnership
 The Booth Centre
 StreetSupport
 The Christie NHS Foundation Trust
 10GM - Increasing Covid Vaccination
 Manchester City Council - CHEM
 Young Manchester (Grants Programmes)
 Manchester City Council - Household Support Fund
 Manchester City Council - Small Grants (repaid)
 Migrant Destitution Fund Donations
 The Albert Hunt Trust - Migrant Destitution Fund
 GMCVO - Greater Manchester Older Peoples' Network
 10GM - Small Grants
 National Lottery Community Fund - GMOPN
 Greater Manchester Combined Authority - GMOPN
 Greater Manchester Combined Authority - Ageing Well - GMOPN
 10GM - Fairer Health for All - GMOPN
 10GM - Violence Reduction Unit Small Grants
 10GM - Violence Reduction Alliance Facilitator
 National Lottery Community Fund - MDAG
 Small Grants - MDAG
 Manchester City Council
 10GM - E26 Programme
 Greater Sport System Leadership
 GMOPN Mental Health Project
 NHS Greater Manchester ICB - GMOPN Mental Health

Investment Policy

The Macc Board of Trustees has considered the most appropriate policy for investing funds and has agreed that it is more prudent to keep the funds in a more secure form on deposit at the bank and accept a lower rate of return. Accordingly, no powers have been delegated to managers for the investment of funds and all investment decisions are reserved for the Board of Trustees. The matter is a regular subject of discussion by the Board and the current view is that the present policy is sufficient for Macc's reserves.

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Reserves Policy

The balance held in unrestricted reserves at 31st March 2025 was £33,232 of which £25,452 are free reserves, after allowing for funds tied up in fixed assets and designated funds of £7,780.

In accordance with the guidelines established by the Charity Commission, the Macc Board of Trustees has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the organisation should be sufficient to meet liabilities such as property leases and redundancy payments and also to keep the organisation running at a minimum level should there be a significant drop in funding.

The Board annually reviews the figure required in reserves to meet the organisation's financial liabilities with regard to payment for staff sickness (some long-standing staff have a substantial contractual entitlement) and should the organisation have to close, staff salaries and redundancy payments, lease penalty payments and other miscellaneous costs such as advertising the closure of services over a period of approximately 4 months. These reserves currently stand at £33,232.

Risk Management

The Macc Board of Trustees maintains an overview of the major risks to which the organisation is exposed and systems have been established to mitigate those risks. These are set out in the organisation's policies and procedures and in our Strategy. The major business risks for the organisation are identified in terms of their impact on the organisation and the actions which will be taken to mitigate against them. These form the critical success factors for Macc which are:

1. Maintaining strong relationships and reputation
2. Managing increasing demand
3. Managing team capacity
4. Generating additional income
5. Managing costs

Macc's funding has diversified over recent years. This has helped offset the risk of our two main income streams being consolidated into a single large contract from Manchester City Council and put out to competitive tender. With the news that Macc has again secured this contract until at least 2028, this risk is being managed successfully for the medium term.

We have increasingly focused on generating income through smaller contracts, some project grant funding and sales. The creation of 10GM has resulted in a "pipeline" of additional small projects, increasing our ability to deliver in collaboration with neighbouring boroughs. This does of course bring increased risks from a more variable cashflow, a need to be flexible in responding to customer base and the challenge of time spent on business development to create and secure opportunities. This approach is highly dependent on being well positioned as a reliable and useful partner organisation with a good reputation for delivery, efficiency and value.

Added to this is the new opportunity afforded by taking on St Thomas Centre which provides charged-for office accommodation and meeting facilities, significantly increasing Macc's range of trading activities in the long term. In addition to the financial and opportunity costs of the work involved to take over the running of the Centre, it is known that the space had been running at a

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loss for some time. We have a three-year plan in place to revive the Centre as a business unit - including upgrades to the space, the systems and marketing – by investing some of the savings made arising from our move out of Swan Street.

All of this helps offset another risk which has increased in recent years: staff recruitment and retention. As very few funders have awarded uplifts in the value of the grants and contracts Macc receives, it has been difficult to ensure that salaries and terms and conditions have kept their real value when set against the rising cost of living due to increases in inflation as well as limiting any scope for pay progression. We have sought to address this through increasing Macc's "value proposition" as an employer (emphasising values, inclusive workplace culture, flexible working) and Trustees maintain a close watch on progress with a view to improvements. The approach would seem to be effective as we ended the period with a much lower staff vacancy rate than has been the case in the last few years, with a significant increase in successful recruitment of new staff.

The Board's view therefore is that the greatest risk to the organisation is in maintaining the diversity of our funding relationships. The principal mitigation of this risk is to maintain strong relationships with funders and commissioners based on the quality of work done by Macc as an organisation with a strong local track record and a staff team with a reputation for creative, collaborative working.

Statement of Going Concern

There are no material uncertainties that may cast significant doubt about the charity's ability to continue as a going concern. With our most significant contract now secured until at least March 2028, and new income-generating opportunities afforded by our new premises, a major proportion of our main activities are resourced for the foreseeable future. All charitable organisations are subject to fluctuations in funding but these do not constitute a material uncertainty since the organisation is not reliant on a single source of income, Macc has strategies and plans in place to anticipate and/or such fluctuations as outlined elsewhere in this report.

PLANS FOR FUTURE PERIODS

This period reflects the first full year of delivery of the Macc Strategy 2022-2025. As described above, this strategy, which includes action plans and a new framework of impact measures, comprises three main areas:

1. Macc Improvement Strategy – how we support and strengthen Macc's practice, income, position and leadership.
2. Active Communities Strategy – how we support and enable local people to be active in their communities.
3. VCSE Sector Strategy – how we support and strengthen the local VCSE sector.

Two theme-specific strategies were also added to this plan during 2022. A **Macc Anti-Racism Strategy** and a **Macc Climate Action Strategy**. These are led by working groups comprising staff and trustees and both follow the same model:

- Increasing personal knowledge – supporting all our staff, volunteers and trustees to develop their own knowledge and understanding of the theme

MANCHESTER COMMUNITY CENTRAL

- Making internal changes – operational changes to ensure Macc is maximising its impact not only in what we do but also in how our organisation works
- External leadership – Macc’s work in telling the story of how we’re working towards change, supporting and challenging other partners to develop their own approach.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Manchester Alliance for Community Care is a company limited by guarantee and is registered with the Charity Commission. The company was established under a Memorandum of Association. A copy of the Memorandum of Association is available on Macc’s website at <http://www.macc.org.uk/content/governance>

The Memorandum of Association establishes the charity's objectives and powers. It is governed under its Articles of Association. The memorandum and articles of association were last updated in January 2012 in line with guidance from the Charity Commission. The documents are up to date and fit for purpose.

The organisation operates under the working name “Macc” and this has been registered with the Charity Commission. An explanation of the name and the organisation’s history is included on our website: <http://www.macc.org.uk/about-macc>

Recruitment and Appointment of the Board of Trustees

The Board of Trustees are elected from within the membership of Macc and appointed at the Annual General Meeting. At each Annual General Meeting one-third of the Trustees retire by rotation on the basis of those who have been longest in office since their last appointment. The Board of Trustees must include a minimum of five but a maximum of fifteen members. The Trustees may also co-opt up to four people provided that this does not cause the number of co-opted Trustees to exceed 40% of the total number of Trustees. All co-opted members must stand down at the Annual General Meeting.

Periodically, the skills and experience of existing trustees are audited, and new trustees are recruited in order to complement the existing trustees so a diverse set of skills, knowledge and perspectives is reflected in the Board. If the Board feels there are particular skills lacking or in order to ensure that the governance of Macc is reflective of local communities, they are able to highlight these during the recruitment process or approach individuals to explore co-option.

Induction and Training of Trustees

A new induction process / development plan was devised with the support of Cranfield Trust in 2018. All trustees and senior management team produce a short biography to share their background, perspectives, interests and thereby build connections. The Trustees have now established a Board Development Plan to familiarise new trustees with Macc’s work, its systems, staff team and culture.

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Related Parties and co-operation with other organisations

None of Macc's 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. In the current year no such transactions were reported.

Organisation and Management Structure

The organisation structure is intended to ensure both proper decision making and consultation with staff and volunteers at all levels:

1. **Board of Trustees / Company Directors:** The Board of Trustees acts as both the Charity Trustee Board and the Board of Directors. It has ultimate responsibility for Macc and oversees its strategic direction. In addition it approves an annual budget for the Management Team to work to. The Board has established a formal Scheme of Delegation which sets out the matters it reserves to itself (e.g. approval of expenditure significantly outside the budget, the appointment of the Chief Executive) and the delegated decision making authority of the Chief Executive and Managers. During the year it monitors performance and reviews the management accounts. Board meetings are attended by the Chief Executive, Deputy Chief Executive and the Finance Manager. Each meeting begins with a presentation by a member of staff on a current piece of work.
2. **Management Team Meeting:** The Chief Executive, Deputy Chief Executive, the Finance Manager hold a weekly meeting with managers of delivery teams. They implement the strategy decided by the Board, develop the services provided by Macc and oversee the day to day running of the organisation.
3. **Leadership Meeting:** An extended monthly Management Team meeting which looks at: monthly Management Accounts, tracks progress in delivery of the Macc Strategy and is a space for management to look at wider / longer-term issues than day to day delivery. It is also important as a space for building managers' cross-cutting understanding of the whole organisation and avoiding siloed approaches to management.
4. **Staff Meeting:** This is the major link with the Chief Executive and senior managers for all staff. As well as facilitating team working, Board and management decisions are reported, informal consultation is undertaken and ideas for future strategy and delivery are incubated.
5. **Team and Workgroup Meetings:** Delivery teams and working groups (e.g. communications and marketing) meet to develop services and take forward cross-organisation issues.
6. **"Sitrep":** a fortnightly space for each team to share any insights, observations and concerns arising from Macc's work which require a tactical or operational response (e.g. concerns about

MANCHESTER COMMUNITY CENTRAL

a particular organisation, feedback from funding bodies, etc.). This ensures Macc's is responsive and also provides a check that our strategic priorities remain relevant to the city.

Statement of the Organisation's Policies

The financial, personnel and general policies and procedures for Macc are form part of the terms and conditions of employment for all employees. The full set of policies, procedures and guidance is stored on a shared drive which is accessible to all staff and volunteers.

Any changes to policies and procedures identified by management and/or recommended by our advisors, auditors or other appropriate bodies are considered at the level identified by the Scheme of Delegation: some policies require approval by the Chief Executive while others require approval by a Board subgroup or the full Board. An exception is made in the case of clarifications which may be signed off by the Chief Executive.

Grants Policy

Macc delivers a number of grants programmes to enhance the activities of local community organisations. With one exception, these programmes are commissioned by other partners with Macc acting as administrator (inviting and processing applications, decision-making, awarding, due diligence checks and monitoring). In most cases, the funds are transferred to Macc for distribution on instruction from an independent panel of key stakeholders (e.g. local public and private sector partners, members of the local community with relevant lived experience). Macc convenes these panels but does not have any voting rights on them: no trustees, staff or volunteers at Macc participate in the decision to award. The exception is the Spirit of Manchester Fund which is created by public fundraising undertaken by Macc although the award decisions are still made by an independent panel convened by Macc who produce recommendations to the Macc Board of Trustees.

Volunteer Policy

Macc engages volunteers in a number of roles such as administration support to the Volunteer Centre, filming and video work and helping run large events. Macc's Volunteer Policy is available on the Macc website <http://www.macc.org.uk/sites/macc.org.uk/files/Volunteers.pdf>.

Affiliations

To facilitate its objectives and gain as much input from elsewhere as possible, Macc is affiliated (through formal membership) to various other organisations including: NAVCA, NCVO, Voluntary Sector North West and GMCVO.

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REFERENCE AND ADMINISTRATIVE INFORMATION

Manchester Community Central is a charitable company limited by guarantee. Having started in 1981 as a programme within Manchester CVS (now defunct), it became independent and was originally registered as a society for the benefit of the community under the Industrial and Provident Societies Act 1965-1978 on 7th February 1994. The company changed its name from Manchester Alliance for Community Care to Manchester Community Central on 9th October 2025.

As a result of changes brought about under the Charities Act 2006, the Board of Trustees took the decision to convert the organisation to a Company Limited by Guarantee. The company registration took place on 27th September 2011 and charity registration was completed on 15th February 2012.

Company Registration Number	7788593 (Incorporated 27/09/2011)
Charity Registration Number	1145921 (Registered 15/02/2012)

Registered Office

St Thomas Centre
Ardwick green
Manchester
M12 6FZ

Directors

The Directors of the charitable company (the charity) are its trustees for the purposes of charity law and are known internally as the Board of Trustees. The trustees and officers serving during the year, and since the year end, were as follows:

Rodger Cairns	Chair
Janet Finucane	Deputy Chair
Charles Kwaku-Odoi	Treasurer
Julian Skyrme	
Daniel Taylor	
Samina Arfan	(resigned May 2024)
Nicola Shellens	
Bethany Leslie	
James Hume	(resigned January 2025)
Mona Moussa	

Chief Executive & Company Secretary

Michael Wild

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Principal Staff

Martin Preston	Deputy Chief Executive
Angela Hampson	Finance and Facilities Manager
Cheryl McAlister	Membership Manager
Sarah Whitelegg	Capacity Building Manager
Millie Brown	Collaboration Manager
Zara Hakobyan	Policy and Influence Manager
Liz Jones	GM Older People's Network Manager
Jack Puller	Volunteering and Active Communities Manager

Auditors

TC Group
200 Drake Street
Rochdale
OL16 1PJ

Independent Examiners

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

Bankers

Co-operative Bank plc,
Olympic House
6 Olympic Court
Montford Street
Salford
M5 2QP

Charity Bank
194 High Street
Tonbridge
Kent
TN9 1BE

CAF (Charities Aid Foundation) Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

MANCHESTER COMMUNITY CENTRAL**Trustees' Responsibilities in Relation to the Financial Statements**

The Trustees (who are Directors of Manchester Alliance for Community Care for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 those financial statements, the Trustees are required to

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

So far as the Trustees are aware, there is no relevant audit information (as defined by section 418 of the Companies Act 2006) of which the Charitable Company's auditors are unaware and each Trustee has taken all steps that they should in order to make themselves aware of any relevant audit information and to establish that the Charitable Company's auditors are aware of that information.

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

By order of the Board of Trustees

SIGNED: _____

NAME: _____

POSITION: _____

DATE: _____

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MANCHESTER COMMUNITY CENTRAL

Opinion

We have audited the financial statements of Manchester Community Central (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MANCHESTER COMMUNITY CENTRAL

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and Companies Act 2006 and

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
MANCHESTER COMMUNITY CENTRAL**

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st March 2025	Total Funds Year Ended 31st March 2024
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(4)	48,548	56,448	104,996	150,018
Charitable Activities	(5)	-	1,924,529	1,924,529	1,885,124
Other Trading Activities	(6)	166,852	-	166,852	108,080
Investment Income		5,738	-	5,738	4,942
Total		220,938	1,980,977	2,201,915	2,148,164
Expenditure on:					
Raising Funds	(7)	14,010	32,302	46,312	35,868
Charitable Activities	(7)	308,889	1,893,869	2,302,868	2,317,103
Other	(7)	28,131	-	28,131	21,041
Total		351,040	2,026,271	2,377,311	2,374,040
Net (expenditure)/income		(130,102)	(45,294)	(175,388)	(227,876)
Transfers between funds	(15)	(70,262)	70,262	-	-
Net movement in funds		(200,364)	24,868	(175,388)	(227,876)
Reconciliation of funds					
Total funds brought forward	(15)	233,598	484,917	718,513	948,389
Total funds carried forward	(15)	33,232	509,885	543,117	718,513

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 29 to 40 form part of these accounts.

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

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st March 2024
	Further Details	£	£	£
Income from:				
Donations and legacies	(4)	5,428	144,580	150,018
Charitable Activities	(5)	36,978	1,848,148	1,885,124
Other Trading Activities	(6)	108,080	-	108,080
Investment Income		4,942	-	4,942
Total		153,428	1,992,738	2,146,164
Expenditure on:				
Raising Funds	(7)	30,646	5,250	35,896
Charitable Activities	(7)	270,673	2,048,430	2,317,103
Other	(7)	21,041	-	21,041
Total		322,360	2,051,680	2,374,040
Net (expenditure)		(168,934)	(58,942)	(227,876)
Transfers between funds	(15)	158,846	(158,846)	-
Net movement in funds		(10,088)	(217,788)	(227,876)
Reconciliation of funds				
Total funds brought forward	(15)	243,884	702,705	946,389
Total funds carried forward	(15)	233,696	484,917	718,513

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 29 to 40 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

Company registration number 07788593

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Fixed assets:					
Tangible assets	(11)	-	1,579	1,579	2,953
Total fixed assets		-	1,579	1,579	2,953
Current assets:					
Debtors	(12)	78,997	24,107	101,104	68,816
Cash at Bank & in Hand		33,482	713,009	746,491	788,128
Total current assets		110,479	737,116	847,595	856,944
Liabilities:					
Creditors: Amounts falling due within one year	(13)	77,247	228,810	306,067	147,384
Net current assets or liabilities		33,232	508,306	541,538	715,560
Total assets less current liabilities		33,232	509,885	543,117	718,513
Total net assets or liabilities		33,232	509,885	543,117	718,513
The funds of the charity:					
Restricted income funds	(15)	-	509,885	509,885	484,917
Unrestricted income funds	(16)	33,232	-	33,232	233,596
Total charity funds		33,232	509,885	543,117	718,513

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

Approved by the trustees on

Trustee

The notes on pages 29 to 40 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2025

	Year Ended 31st March 2025 £	Year Ended 31st March 2024 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(175,398)	(227,876)
Add back depreciation	1,214	1,901
Deduct investment income	(5,738)	(4,942)
(Increase)/decrease in debtors	(34,288)	148,125
(Decrease)/increase in creditors	158,873	38,042
Net cash used in operating activities	(55,535)	(48,750)
Cash flows from investment activities:		
Interest	5,738	4,942
Disposal of fixed assets	160	-
Purchase of fixed assets	-	(1,485)
Net cash provided by investing activities	5,898	3,457
(Decrease) in cash and cash equivalents during the year	(49,637)	(45,293)
Cash and cash equivalents brought forward	786,128	841,421
Cash and cash equivalents carried forward	746,491	796,128

The notes on pages 29 to 40 form part of these accounts.

Notes to the accounts for the year ended 31st March 2025

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) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2008.

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) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

There are 46 restricted funds.

An analysis of income and expenditure on an activity basis has not been included as the trustees believe it would be overly complex, due to the many different income streams and activities of the charity.

(c) 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.

All amounts stated net of VAT where applicable.

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.

(d) 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.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading Irrecoverable VAT.

(f) 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.

(g) Costs of raising funds

The costs of raising funds consists of costs required to generate income.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 8.

Notes to the accounts for the year ended 31st March 2025

(i) 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:

Refurbishment of Leased Premises	33.33% straight line
Computer & Office Equipment	25% straight line
Furniture & Fittings	25% reducing balance
Website	25% straight line

(j) 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.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(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.

(n) Significant Judgements and Estimates

In the process of applying the entity's accounting policies, management have not made any judgements that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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 for the trustees in the year totalled £nil (2024: £nil).

3. Net incoming resources is stated after charging:

	Year Ended 31st March 2025	Year Ended 31st March 2024
	£	£
Depreciation	1,214	1,901
Audit Fees	7,860	6,500
Accountancy Support	2,557	5,123
Accountancy/Independent Examination Fees	2,850	3,100

4. Donations and Legacies

	Unrestricted Year Ended 31st March 2025	Restricted Year Ended 31st March 2025	Total Funds Year Ended 31st March 2025	Total Funds Year Ended 31st March 2024
	£	£	£	£
Donations	48,548	-	48,548	5,428
Donations (Migrant Destitution Fund)	-	14,342	14,342	107,651
Donations (Real Change Manchester)	-	42,108	42,108	36,939
	48,548	56,448	104,996	150,018

Previous reporting period

	Unrestricted Year Ended 31st March 2024	Restricted Year Ended 31st March 2024	Total Funds Year Ended 31st March 2024
	£	£	£
Donations	5,428	-	5,428
Donations (Migrant Destitution Fund)	-	107,651	107,651
Donations (Real Change Manchester)	-	36,939	36,939
	5,428	144,590	150,018

Notes to the accounts for the year ended 31st March 2025

5. Income from charitable activities

	Unrestricted Year Ended 31st March 2025 £	Restricted Year Ended 31st March 2025 £	Total Funds Year Ended 31st March 2025 £	Total Funds Year Ended 31st March 2024 £
Unrestricted grants:				
NAVCA Ukraine Infrastructure	-	-	-	15,000
10GM - Workforce Development	-	-	-	21,976
Restricted contracts:				
Manchester City Council	-	589,000	589,000	591,000
10GM - E26 Programme	-	54,479	54,479	-
NHS Greater Manchester ICB - GMOPN Mental Health	-	42,885	42,885	85,497
Greater Sport System Leadership	-	62,500	62,500	75,000
Greater Manchester Combined Authority - Older People	-	52,937	52,937	51,875
Manchester City Council - Household Support Fund	-	197,850	197,850	340,000
Restricted grants:				
Manchester City Council - Hate Crime	-	72,500	72,500	20,000
Eric Wright Charitable Foundation	-	180,000	180,000	12,800
The Christie NHS Foundation Trust	-	18,000	18,000	-
Real Change Manchester:				
Manchester Metropolitan University	-	6,582	6,582	-
Migrant Destitution Fund:				
Oglesby Charitable Trust - Migrant Destitution Fund	-	15,000	15,000	15,000
Eric Wright Charitable Trust	-	13,250	13,250	-
The Blue Thread	-	22,000	22,000	-
The Evan Cornish Foundation	-	9,000	9,000	-
GM Mayor's Charity	-	9,000	9,000	-
Greater Manchester Combined Authority	-	8,700	8,700	-
Network for Social Change	-	7,525	7,525	-
The Dowager Countess Eleanor Peel Trust	-	5,000	5,000	-
The Swan Mountain	-	4,500	4,500	-
The Albert Hunt Trust - Migrant Destitution Fund	-	7,200	7,200	-
10GM - Greater Manchester Combined Authority	-	-	-	4,248
10GM2 - Increasing Covid Vaccination	-	15,000	15,000	-
10GM - Accord Ecosystem	-	-	-	8,652
Voluntary Sector North West - Accord Ecosystem	-	11,000	11,000	-
10GM - UKSPF	-	89,925	89,925	90,317
10GM - VSCE Accord	-	9,085	9,085	-
10GM2 - Violence Reduction	-	12,458	12,458	-
Manchester City Council - CHEM	-	230,000	230,000	400,000
Manchester City Council - Social Economy Alliance	-	8,000	8,000	25,000
Manchester City Council - Royal Oak Transition	-	8,500	8,500	-
Small Grants:				
Carlisle Dioceses of Shrewsbury (Small Grants)	-	-	-	5,000
Young Manchester (Small Grants)	-	-	-	14,000
10GM2 - Small Grants - Violence Reduction	-	28,250	28,250	-
10GM2 - Small Grants - GMOPN	-	2,500	2,500	-
Young Manchester (Grants Programmes)	-	-	-	38,000
Greater Manchester Older Peoples' Network:				
National Lottery Community Fund - GMOPN	-	51,338	51,338	50,512
Greater Manchester Combined Authority - GMOPN	-	5,000	5,000	-
Greater Manchester Combined Authority - Ageing Well - GMOPN	-	-	-	10,000
10GM - Fairer Health for All - GMOPN	-	-	-	6,500
Manchester Homelessness Partnership:				
The Booth Centre - Manchester Homeless Partnership	-	-	-	24,747
Manchester City Council - Manchester Homeless Partnership	-	30,000	30,000	-
MDAG Funding:				
Small Grants - MDAG	-	8,800	8,800	-
National Lottery Community Fund - MDAG	-	20,000	20,000	-
Oglesby Charitable Trust - MDAG	-	18,985	18,985	-
	-	1,824,529	1,824,529	1,885,124

Notes to the accounts for the year ended 31st March 2025

5. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31st March 2024 £	Restricted Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2024 £
Unrestricted grants:			
NAVCA Ukraine Infrastructure	15,000	-	15,000
10GM - Workforce Development	21,978	-	21,978
Restricted contracts:			
Manchester City Council	-	591,000	591,000
NHS Greater Manchester ICB - GMOPN Mental Health	-	65,497	65,497
Greater Sport System Leadership	-	75,000	75,000
Greater Manchester Combined Authority - Older People	-	61,875	61,875
Manchester City Council - Household Support Fund	-	340,000	340,000
Restricted grants:			
Manchester City Council - Hate Crime	-	20,000	20,000
Eric Wright Charitable Foundation	-	12,800	12,800
Oglesby Charitable Trust	-	15,000	15,000
10GM - Greater Manchester Combined Authority	-	4,248	4,248
10GM - Accord Ecosystem	-	8,852	8,852
10GM - UKSPF	-	90,317	90,317
Manchester City Council - CHEM	-	400,000	400,000
Manchester City Council - Social Economy Alliance	-	25,000	25,000
Manchester City Council (Small Grants)	-	-	-
Cerliss Dioceses of Shrewsbury (Small Grants)	-	5,000	5,000
Young Manchester (Small Grants)	-	14,000	14,000
Young Manchester (Grants Programmes)	-	38,000	38,000
National Lottery Community Fund - GMOPN	-	50,512	50,512
Greater Manchester Combined Authority - Ageing Well	-	10,000	10,000
10GM - Fairer Health for All	-	6,500	6,500
The Booth Centre	-	24,747	24,747
	38,978	1,848,148	1,885,124

6. Income from other trading activities

	Unrestricted Year Ended 31st March 2025 £	Restricted Year Ended 31st March 2025 £	Total Funds Year Ended 31st March 2025 £	Total Funds Year Ended 31st March 2024 £
Training Income, Room Hire and Other Charges	89,652	-	89,652	27,538
Management Fees	77,000	-	77,000	71,527
Fundraising Income	-	-	-	7,017
	166,652	-	166,652	108,080

Previous reporting period

	Unrestricted Year Ended 31st March 2024 £	Restricted Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2024 £
Training Income, Room Hire and Other Charges	27,538	-	27,538
Management Fees	71,527	-	71,527
Fundraising Income	7,017	-	7,017
	108,080	-	108,080

Notes to the accounts for the year ended 31st March 2025

7. Expenditure

	Activities £	Year Ended 31st March 2025 £	Year Ended 31st March 2024 £
Expenditure on raising funds:			
Promotional Expenses	6,350	6,350	1,827
Funding Portal	5,721	5,721	5,723
Events	34,241	34,241	28,546
	<u>46,312</u>	<u>46,312</u>	<u>35,896</u>
Expenditure on charitable activities:			
Employment Costs	1,071,240	1,071,240	947,409
Staff Welfare	2,186	2,186	446
Secondment	-	-	1,494
Research	-	-	104
Partnerships & Campaigns	-	-	4,000
Minor Equipment	13	13	-
Training	11,336	11,336	4,818
Rates & Water	6,130	6,130	4,395
Subcontracted Services	60,702	60,702	33,033
Grants Paid	874,309	874,309	1,098,847
Consultancy	17,311	17,311	28,933
Payroll Bureau Fees	3,434	3,434	2,744
Childcare Fees	28	28	83
Volunteer Expenses	170	170	25
Bad Debts	117	117	270
Beneficiary Training	1,750	1,750	465
Recycling	3,930	3,930	391
Organisational Development	15,611	15,611	7,000
Participation Expenses	7,840	7,840	1,653
Travel Expenses	1,879	1,879	2,050
Refreshments	2,340	2,340	1,236
Heat & Light	15,871	15,871	7,360
Subscriptions	2,608	2,608	2,615
Security	1,000	1,000	2,838
Cleaning and Maintenance	18,785	18,785	22,109
Telephone	15,837	15,837	14,283
Rent	87,591	87,591	54,117
Computer Costs	27,939	27,939	44,855
Health and Safety	-	-	67
Speaker/Trainer Fees	-	-	490
Bank Charges	889	889	876
Insurance	3,830	3,830	3,490
Governance and Support Costs	40,046	40,046	18,030
Post, Printing & Stationery	6,752	6,752	4,868
Loss on Disposal of Assets	160	160	-
Depreciation	1,214	1,214	1,801
	<u>2,302,868</u>	<u>2,302,868</u>	<u>2,317,103</u>
Other expenditure:			
Irrecoverable VAT	28,131	28,131	21,041
	<u>28,131</u>	<u>28,131</u>	<u>21,041</u>
Total Expenditure	<u>2,377,311</u>	<u>2,377,311</u>	<u>2,374,040</u>
Restricted funds		2,026,271	2,051,680
Unrestricted funds		351,040	322,360
		<u>2,377,311</u>	<u>2,374,040</u>

Notes to the accounts for the year ended 31st March 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:

	General Support	Governance	Total 2025	Basis of apportionment
Audit Fees	-	7,860	7,860	type of expense
HR Support	3,825	-	3,825	type of expense
Professional Fees	34	-	34	type of expense
Legal Fees	22,920	-	22,920	type of expense
Accountancy Support	2,557	-	2,557	type of expense
Accountancy Fees	-	2,850	2,850	type of expense
	<u>29,338</u>	<u>10,710</u>	<u>40,048</u>	

	General Support	Governance	Total 2024	Basis of apportionment
Audit Fees	-	6,500	6,500	type of expense
HR Support	3,209	-	3,209	type of expense
Interest Paid	1	-	1	type of expense
Accountancy Support	5,123	-	5,123	type of expense
Trustee Meetings	-	97	97	type of expense
Accountancy Fees	-	3,100	3,100	type of expense
	<u>8,333</u>	<u>9,697</u>	<u>18,030</u>	

9. Analysis of grants paid

Analysis	Details	Grants to Institutions £	Total £
Real Change Manchester	Small grants paid to 8 institutions	37,912	37,912
Migrant Destitution Fund	Small grants paid to 23 institutions	101,365	101,365
Small Grants	Small grants paid to 11 institutions	39,042	39,042
Household Support Fund	Small and large grants paid to 32 institutions	437,050	437,050
	Included as large grants and cumulative grants from Household Support Fund are:		
	Across Ummah	£19,500	
	African Caribbean Care Group	£1,200	
	African Caribbean Mental Health	£47,700	
	Age UK Manchester	£13,200	
	Angels for Hope	£8,300	
	Annana	£25,200	
	Bollylit Active	£35,550	
	Cheetham Hill Advice Centre	£14,700	
	Elite Community Hub	£5,000	
	Equal Education Chances	£19,500	
	Ethnic Health Forum	£8,900	
	Europa	£9,000	
	Flowheslon	£25,200	
	George House Trust	£13,200	
	Global Vision Initiative	£15,750	
	GMCDP	£10,350	
	Hopewell	£16,350	
	Jesusdina Foundation	£3,150	
	Jewish Representative Council	£9,750	
	JustLife	£15,000	
	MASH	£18,450	
	Manchester Bangladeshi Women	£600	
	Manchester City Mission	£5,000	
	Manchester Refugee Support	£17,850	
	Rainbow Surprise	£17,550	
	Revive Project	£2,700	
	The Big Life Co.	£3,150	
	The Gaddum Centre	£12,150	
	The Message Community Grovery	£15,750	
	Tree of Life	£16,350	
	Women's Voices	£3,150	
	Wythenshawe Good Neighbours	£11,850	
Grants Programmes	Small grant paid to 1 institution	800	800
Hate Crime Awareness Grants	Grants of £500 and £1,000 paid to 26 institutions	73,040	73,040
Emergency Response Grants	Small grant of £1,500 paid to 1 institution	1,500	1,500
Eric Wright Trust Grants	Grants of £920 and £5,000 paid to 49 institutions	183,800	183,800
		<u>874,309</u>	<u>874,309</u>

Details of the purposes of these grants are included in note 16 and in the Trustees Report.

Notes to the accounts for the year ended 31st March 2025

10. Analysis of staff costs

	Year Ended 31st March 2025	Year Ended 31st March 2024
	£	£
Wages and Salaries	957,582	850,570
Social Security Costs	85,184	72,358
Pension Costs	28,484	24,483
	<u>1,071,240</u>	<u>947,409</u>
Charitable activities	1,071,240	947,409
Support costs	-	-
	<u>1,071,240</u>	<u>947,409</u>

The average number of employees during the year was 35 (previous year: 35).

The analysis of staff by category was:

Administration	3
Management	9
Development	23

The charity considers its key management personnel comprises the trustees and Senior Manager. The total employment benefits, including employer pension contributions of the key management personnel were £46,516 (previous year: £46,845). No employee has benefits in excess of £60,000 (previous year: none).

11. Fixed Assets

	Refurbishment of Leased Premises	Office Equipment	Fixtures and Fittings	Website	Total
				£	£
Cost					
At 1st April 2024	9,127	98,258	23,860	9,670	141,013
Additions	-	-	-	-	-
Disposals	(9,127)	(93,430)	(20,375)	-	(122,932)
At 31st March 2025	-	4,828	3,585	9,670	18,081
Depreciation					
At 1st April 2024	9,127	95,463	23,800	9,670	138,060
Charge for Year	-	1,214	-	-	1,214
Eliminated on Disposals	(9,127)	(93,430)	(20,216)	-	(122,772)
At 31st March 2025	-	3,247	3,585	9,670	16,502
NET BOOK VALUE					
At 31st March 2025	-	1,579	-	-	1,579
At 31st March 2024	-	2,793	160	-	2,953

12. Analysis of debtors

	2025	2024
	£	£
Debtors	89,109	48,728
Prepayments	11,995	18,088
	<u>101,104</u>	<u>66,816</u>

Debtors and prepayments comprise £78,997 restricted funds and £24,107 unrestricted funds (2024: £51,239/£15,577).

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	17,381	8,654
Short-term compensated absences (holiday pay)	7,657	18,333
Other creditors and accruals	11,169	9,513
Deferred income	182,508	31,000
Pension creditor	4,043	2,856
Taxation and social security costs	83,321	78,928
	<u>308,057</u>	<u>147,384</u>

14. Deferred Income

Deferred income comprises grants received in advance of the next financial year.

Balance as at 1st April 2024

Amount released to income earned from charitable activities

Amount deferred in year

Balance at 31st March 2025

31,000
(31,000)
<u>182,508</u>
<u>182,508</u>

Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Manchester City Council - Hate Crime	11,100	72,500	(73,040)	-	10,560
Small Grants	51,893	-	(40,892)	525	11,526
Oglesby Charitable Trust	4,117	-	(22,502)	18,385	-
Voluntary Sector North West - Accord Ecosystem	-	11,000	-	-	11,000
10GM - UKSPF	53,285	89,925	(118,547)	-	24,663
10GM - VSCE Accord	-	9,085	(9,085)	-	-
Manchester City Council - Royal Oak Transition	-	8,500	(8,500)	-	-
Manchester City Council - Social Economy Alliance	24,577	8,000	(28,888)	1,400	5,111
Eric Wright Charitable Foundation	-	180,000	(184,014)	13,800	9,786
GM Moving c/o Greater Sports	28,108	-	(1,800)	-	27,308
Real Change Manchester:					
Real Change Manchester Donations	27,380	42,108	(30,858)	-	38,630
Manchester Metropolitan University	-	8,582	(8,582)	-	-
Manchester Active (grant returned)	197	-	-	-	197
Greater Manchester Combined Authority - Older People	42,023	52,937	(43,722)	330	51,568
Manchester City Council	-	589,000	(591,079)	2,079	-
10GM - E28 Programme	-	54,479	(25,185)	4,227	33,541
Greater Sport System Leadership	34,593	82,500	(70,687)	-	26,428
Grants Programmes:					
The Christie NHS Foundation Trust	-	18,000	(332)	-	17,668
10GM2 - Increasing Covid Vaccination	-	15,000	(271)	-	14,729
Manchester City Council - CHEM	2,373	230,000	(230,000)	-	2,373
Young Manchester (Grants Programmes)	38,000	-	(7,260)	-	30,740
Manchester City Council - Household Support Fund	3,829	197,850	(208,650)	5,371	400
Migrant Destitution Fund:					
Migrant Destitution Fund Donations	43,054	14,342	(18,514)	-	37,882
Oglesby Charitable Trust - Migrant Destitution Fund	-	15,000	(15,000)	-	-
Eric Wright Charitable Trust	-	13,250	(13,250)	-	-
The Blue Thread	-	22,000	(22,000)	-	-
The Evan Cornish Foundation	-	9,000	(9,000)	-	-
GM Mayor's Charity	-	9,000	(9,000)	-	-
Greater Manchester Combined Authority	-	8,700	(8,700)	-	-
Network for Social Change	-	7,525	(7,525)	-	-
The Dowager Countess Eleanor Peel Trust	-	5,000	(5,000)	-	-
The Swan Mountain	-	4,500	(4,500)	-	-
The Albert Hunt Trust - Migrant Destitution Fund	-	7,200	(7,200)	-	-
Greater Manchester Older Peoples' Network:					
GMOPN (formerly GMCVO)	18,437	-	(18,437)	-	-
10GM2 - Small Grants - GMOPN	-	2,500	(2,500)	-	-
National Lottery Community Fund - GMOPN	50,512	51,338	(28,944)	6,200	81,108
Greater Manchester Combined Authority - GMOPN	-	5,000	(5,000)	-	-
Greater Manchester Combined Authority - Ageing Well - GMOPN	10,000	-	(10,000)	-	-
10GM - Falter Health for All - GMOPN	8,500	-	(8,500)	-	-
Violence Reduction:					
10GM2 - Small Grants - Violence Reduction	-	26,250	(15,765)	-	10,485
10GM2 - Violence Reduction	-	12,458	(7,419)	-	5,039
Manchester Homelessness Partnership:					
Manchester City Council - Manchester Homeless Partnership	-	30,000	(47,695)	17,695	-
	-	8,800	(215)	-	8,585
MDAG Funding:					
National Lottery Community Fund - MDAG	-	20,000	(3,159)	-	16,841
Small Grants - MDAG	-	18,685	(5,375)	-	13,610
GMOPN Mental Health Project:					
NHS Greater Manchester ICB - GMOPN Mental Health	32,939	42,685	(55,963)	250	19,911
	484,817	1,980,977	(2,028,271)	70,262	609,885
General Fund	225,816	220,938	(351,040)	(70,262)	25,452
Designated Funds	7,780	-	-	-	7,780
Total Funds	718,513	2,201,915	(2,377,311)	-	543,117

Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Manchester City Council - Hate Crime	7,800	20,000	(20,000)	3,500	11,100
Small Grants (see note 5 for funder breakdown)	41,383	19,000	(10,490)	2,000	51,893
Grants Programmes:					
Manchester City Council - CHEM	179,990	400,000	(577,617)	-	2,373
Young Manchester (Grants Programmes)	-	38,000	-	-	38,000
Oglesby Charitable Trust	-	15,000	(10,883)	-	4,117
10GM - Greater Manchester Combined Authority	-	4,248	(22,369)	18,111	-
10GM - Accord Ecosystem	-	8,652	(8,652)	-	-
10GM - UKSPF	36,345	90,317	(73,377)	-	53,285
Manchester City Council - Social Economy Alliance	-	25,000	(423)	-	24,577
Eric Wright Charitable Foundation	30	12,800	(13,800)	970	-
Manchester City Council - Household Support Fund	21,079	340,000	(358,450)	1,200	3,829
GM Moving c/o Greater Sports	30,246	-	(1,138)	-	29,108
Real Change Manchester	26,074	38,939	(35,633)	-	27,380
Migrant Destitution Fund	5,378	107,651	(89,975)	-	43,054
Greater Manchester Older Peoples' Network:					
GMOPN (formerly GMCVO)	39,876	-	(28,444)	9,205	19,437
National Lottery Community Fund - GMOPN	-	50,512	-	-	50,512
Greater Manchester Combined Authority - Ageing Well	-	10,000	-	-	10,000
10GM - Fairer Health for All	-	6,500	-	-	6,500
National Lottery Community Fund - RC North West Region	25,000	-	(25,000)	-	-
Manchester City Council	222,572	591,000	(619,320)	(194,252)	-
Greater Sport System Leadership	-	75,000	(40,407)	-	34,593
GMOPN Mental Health Project:					
NHS Greater Manchester ICB - GMOPN Mental Health	-	65,497	(32,558)	-	32,939
NHS Salford CCG - Older People Mental Health	24,941	-	(24,941)	-	-
Manchester Active (grant returned)	202	-	(5)	-	197
Greater Manchester Combined Authority - Older People	28,217	51,875	(38,069)	-	42,023
Manchester Homeless Partnership:					
The Booth Centre	10,234	24,747	(35,401)	420	-
StreetSupport	4,738	-	(4,738)	-	-
	<u>702,705</u>	<u>1,992,738</u>	<u>(2,051,680)</u>	<u>(158,846)</u>	<u>484,917</u>
General Fund	243,684	153,426	(322,360)	151,066	225,816
Designated Funds	-	-	-	7,780	7,780
Total Funds	946,389	2,146,164	(2,374,040)	-	718,513

Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of unrestricted fund: General Fund Designated Funds	Description, nature and purpose of the fund Unrestricted funds less designated funds for future redundancy and closure costs
Name of restricted fund: Manchester City Council - Hate Crime	Description, nature and purpose of the fund Hate Crime Awareness grants for VCSE organisations to support activities promoting awareness of hate crime and the importance of social cohesion
Small Grants	A number of small grants used to provide small grants to VCSE organisations during the COVID19 pandemic - e.g. for fixtures and fittings for food provider organisations, funds as part of the No Child Should Go Hungry programme
Oglesby Charitable Trust Voluntary Sector North West - Accord Ecosystem	To fund a part time paid worker for the Migrant Destitution Action Group A grant under the GM VCSE Accord to support the work of the GM Sanctuary Seekers network
10GM - UKSPF 10GM - VSCE Accord	Engagement with VCSE infrastructure (e.g. by increasing membership) to support local engagement with the GM Accord between the VCSE sector, GM Combined Authority and GM NHS
Manchester City Council - Royal Oak Transition Manchester City Council - Social Economy Alliance	to transition The Royal Oak Centre from its current trustees to fund activities supporting social enterprises and social entrepreneurs delivered via the Manchester Social Economy Alliance
Eric Wright Charitable Foundation GM Moving c/o Greater Sports	to fund small grants for VCSE organisations (e.g. for volunteer expenses) A contract to develop a programme around system leadership for partners working across Greater Manchester
Real Change Manchester Donations and Grants	A grant to cover Macc's administration costs for the Real Change Manchester Fund distributing grants to individuals via a network of VCSE referral partners
Manchester Active (grant returned)	Funding to support a development worker role and grants programme to increase engagement of VCSE organisations in supporting physical activities
Greater Manchester Combined Authority - Older People	A contract to administer and support the GM Older People's Equality Panel
10GM - Greater Manchester Combined Authority	Grant from the GM Violence Reduction Unit to support the Manchester Peace Together Alliance, a collaborative of VCSE organisations working to reduce the impact of crime on young people in central Manchester
10GM - Accord Ecosystem	To support local engagement with the GM Accord between the VCSE sector, GM Combined Authority and GM NHS
Manchester City Council - Social Economy Alliance	To fund activities supporting social enterprises and social entrepreneurs delivered via the Manchester Social Economy Alliance
National Lottery Community Fund - RC North West Region	Funding received for the "Greater Manchester Older People's Network" with its aim to influence service design, policy and practice to improve the lives of older people living in Greater Manchester.
NHS Salford CCG - Older People Mental Health	A grant to support development of a mental health focus in GM Older People's Network - funded by GM health and Social Care Partnership but routed through NHS Salford
Manchester Homeless Partnership: Manchester City Council - Manchester Homeless Partnership	A grant to host a worker to support the running of Manchester Homelessness Partnership
The Booth Centre	A grant to host a worker to support the running of Manchester Homelessness Partnership
StreetSupport	Surplus funds from StreetSupport were donated to Macc to be used by Manchester Homelessness Partnership (e.g. towards website costs)
Grants Programmes: The Christie NHS Foundation Trust	To issue small grants to VCSE organisations working on cancer including promoting uptake of screening
10GM2 - Increasing Covid Vaccination	To organise engagement workshops with local communities on vaccination uptake
Manchester City Council - CHEM	A programme of hardship grants for individuals and families fitting relevant criteria on receipt of referrals from local VCSE organisations to address the inequalities faced by those from minority ethnic and inclusion health groups
Young Manchester (Grants Programmes)	to deliver a programme of workshops and a small grants round to support the VCSE sector's response to the cost of living crisis

Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Manchester City Council - Household Support Fund	To administer a programme of small hardship grants for households fitting relevant criteria on receipt of referrals from local VCSE organisations
Migrant Destitution Fund: Migrant Destitution Fund Donations and Grants	To distribute grants to individuals with No Recourse to Public Funds via a network of VCSE referral partners
The Albert Hunt Trust - Migrant Destitution Fund	To distribute grants to individuals with No Recourse to Public Funds via a network of VCSE referral partners
Greater Manchester Older Peoples' Network: GMOPN (formerly GMCVO)	Final grant from GMCVO to support the GM Older People's Network as part of the GM Ambition for Ageing Programme Final grant from GMCVO to support the GM Older People's Network as part of the GM Ambition for Ageing Programme
10GM2 - Small Grants - GMOPN	To support the work of the GM Older People's Network
National Lottery Community Fund - GMOPN	To support the work of the GM Older People's Network
Greater Manchester Combined Authority - GMOPN	To support the work of the GM Older People's Network
Greater Manchester Combined Authority - Ageing Well - GMOPN	To support the work of the GM Older People's Network
10GM - Fairer Health for All - GMOPN	To organise engagement workshops with local communities on health themes (e.g. healthy weight)
Violence Reduction: 10GM2 - Small Grants - Violence Reduction 10GM2 - Violence Reduction	To provide activities grants for the Manchester Peace Together Alliance To host a post supporting the Manchester Peace Together Alliance
MDAG Funding: National Lottery Community Fund - MDAG Small Grants - MDAG	To support the work of the Migrant Destitution Action Group To support the GM Migrant Destitution Fund
Manchester City Council	A contract to provide infrastructure services (capacity building, Volunteer Centre and voice and influence support) to VCSE organisations in Manchester
10GM - E26 Programme	To support the development and growth of social enterprises, mutuals and co-operatives
Greater Sport System Leadership	To deliver a programme of development support to leaders working in the field of physical activity
GMOPN Mental Health Project:	A grant to support development of a mental health focus in GM Older People's Network - funded by GM health and Social Care Partnership but routed through NHS Salford
NHS Greater Manchester ICB - GMOPN Mental Health	A grant to support development of a mental health focus in GM Older People's Network - funded by GM health and Social Care Partnership but routed through NHS Salford

16. Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2026 £
Tangible fixed assets	-	-	1,570	1,570
Cash at bank and in hand	230,165	7,780	508,556	746,491
Other net current assets/(liabilities)	(204,703)	-	(250)	(204,953)
Total	25,462	7,780	508,885	543,117

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	8	-	2,945	2,953
Cash at bank and in hand	327,578	7,780	460,770	796,128
Other net current assets/(liabilities)	(101,770)	-	21,202	(80,568)
Total	225,816	7,780	484,917	718,513

17. 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.

Notes to the accounts for the year ended 31st March 2025

18. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Land and Buildings 2025 £	Land and Buildings 2024 £
Payable within one year	-	47,000
Payable between 2 and five years	-	117,500
	<u>-</u>	<u>164,500</u>

Lease payments recognised as expenses, including service charges, are £87,591 within rent.

In February 2025, the organisation moved into a property under a license agreement with Manchester City Council.