

THE OASIS CENTRE COMMUNITY PROJECT-EAST MANCHESTER

England & Wales · Charity number 1166834

Details

Status Registered

Legal form Charitable company

Company number [09915666](#)

Registered 2016-04-29

Register [View on the Charity Commission register](#)

Contact

Address 929 Hyde Road
Gorton
Manchester
M18 7FB

Phone 07765238555

Email andrew.crowe@oasisgorton.org

Website www.oasisgorton.org

Activities

Objects: THE CHARITY'S OBJECTS ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: 3.1 TO FURTHER OR BENEFIT THE RESIDENTS OF GORTON AND THE SURROUNDING AREA OF EAST MANCHESTER, WITHOUT DISTINCTION OF GENDER, SEXUAL ORIENTATION, RACE OR OF POLITICAL RELIGIOUS OR OTHER OPINIONS, BY THE PROVISION OF FACILITIES, IN THE INTEREST OF SOCIAL WELFARE AND/OR HEALTH WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID RESIDENTS AND COMMUNICATING CHRISTIAN HOPE, FAITH AND UNCONDITIONAL LOVE; 3.2 TO ESTABLISH AND OPERATE CENTRES FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE OBJECT IN ARTICLE 3.1; AND 3.3 TO SUPPORT OTHER ORGANISATIONS IN ANY LOCATION WHO PROVIDE OR WHO ARE CONSIDERING WHETHER TO PROVIDE, FACILITIES IN THE INTEREST OF SOCIAL WELFARE AND/OR HEALTH WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE RESIDENTS IN THE AREA THEY OPERATE IN AND COMMUNICATING CHRISTIAN HOPE, FAITH AND UNCONDITIONAL LOVE; PROVIDED THAT NOTHING IN THESE ARTICLES SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CHARITY FOR PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND/OR SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.

Activities: To enhance the wellbeing of the residents of Gorton and East Manchester, by the provision of a facility to further their social welfare, life skills, health and general opportunities, communicating a positive message of love, hope and faith. To establish or secure the establishment of such a centre for activities promoted by the charity in furtherance of the above objectives.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£631,417	£577,241	£1,628,754	18
2023-12-31	£658,094	£550,062	£1,574,578	18
2022-12-31	£331,037	£449,561	-	-
2021-12-31	£417,420	£381,342	-	-
2020-12-31	£664,183	£356,753	£1,548,992	13

Trustees

Name	Role	Appointed
Rev ALISTAIR METCALFE	Chair	2015-12-14
DAVID PETER WATKINS		2015-12-14
David Henry Edward Waters		2021-03-04
Joanne Stevenson		2019-01-31
Simon Cook		2019-01-31
Susan Elizabeth Cook		2021-03-04
Tom Adam Bassford		2021-03-04

THE OASIS CENTRE COMMUNITY PROJECT-EAST MANCHESTER

England & Wales - Charity number 1166834

Accounts

Company registration number: 09915666

Charity registration number: 1166834

The Oasis Centre Community Project-East Manchester

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

The Oasis Centre Community Project-East Manchester

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 to 26

The Oasis Centre Community Project-East Manchester

Reference and Administrative Details

Trustees	A Metcalfe DP Watkins J Stevenson S Cook SE Cook DHE Waters TA Bassford
Secretary	A Metcalfe
Senior Management / Leadership Team	V Armstrong, Founder A Crowe, CEO P Redamo, Centre Director
Charity Registration Number	1166834
Company Registration Number	09915666
Registered Office	The charity is incorporated in England and Wales. The Oasis Centre 929 Hyde Road Gorton Manchester M18 7FB
Independent Examiner	Paul Roper McKellens Ltd Chartered Accountants 11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN
Solicitors:	Linder Myers Sale Point 126-150 Washway Road Sale Manchester M33 6AG
Bankers	Royal Bank of Scotland Manchester

The Oasis Centre Community Project-East Manchester

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2024.

Objectives and activities

Objects and aims

The Charity's Objects are specifically restricted to the following:

1. to further or benefit the residents of Gorton and the surrounding area of East Manchester, without distinction of gender, sexual orientation, race or of political religious or other opinions, by the provision of facilities, in the interest of social welfare and/or health with the object of improving the conditions of life of the said residents and communicating Christian hope, faith and unconditional love;
2. to establish and operate centres for activities promoted by the Charity in furtherance of the Object 1; and
3. to support other organisations in any location who provide or who are considering whether to provide, facilities in the interest of social welfare and/or health with the object of improving the conditions of life of the residents in the area they operate in and communicating Christian hope, faith and unconditional love.

Our mission

At Oasis, our mission is to offer unconditional love, care, and support—empowering people in our community to overcome the challenges of deprivation and build peaceful, fulfilling, and productive lives.

We are here to love people well, especially those who have been forgotten, rejected, or neglected. Through our work, individuals facing crisis can find hope, grow in confidence, and discover a renewed sense of purpose and belonging.

We help people move forward by addressing urgent needs, inspiring aspiration, nurturing community, and building the skills needed for a brighter future.

Our open-access community centre runs Monday to Friday, offering emergency food packs, free meals, advice, education, activities, mentoring, volunteering opportunities, and job support through five structured programmes of support.

Objectives, strategies and activities

Key statistics, strategies, and activities for 12-months ending on 31st December 2024 run by 8 full-time paid staff, 10 part-time paid staff, and 76 volunteers.

The Oasis Centre is at the heart of Gorton, Manchester, with a population of 36,000, in the worst 1% of deprivation nationally.

The people coming into the Oasis Centre are often isolated, struggling with mental health crisis and severe poverty. This is compounded by other difficulties such as domestic abuse, disability, illness, self-harm, street-based violence, and immigration and asylum issues. Our doors are open to everyone, and our community hub has become a lifeline to hundreds of people each month.

As the cost-of-living crisis continues to weigh heavily on those most isolated, vulnerable, and disadvantaged, Oasis remains dedicated to pouring out God's unconditional love, strengthening relationships, resilience and confidence in our East Manchester communities. In May we partnered with Ecorys, a research consultancy, to evaluate our impact through the cost-of-living crisis. 100% of our regular clients reported that our services have been a lifeline to surviving the cost-of-living crisis not only financially but mentally and emotionally too.

The Oasis Centre Community Project-East Manchester

Trustees' Report

One lady said *"My husband died just after lockdown and my job wasn't paying the bills with my 4 children. I was in despair, but Oasis showed me I was entitled to money from the government, and they sorted it all out for me and now I am receiving extra money, enough to make ends meet. If I hadn't have come here, I would still be in debt and living in despair"*. Another gentleman said *"Oasis has reshaped and remoulded me. My English was poor and so I couldn't look for work or make friends, but you have helped me learn and never gave up on me"*.

Our ethnic minority communities represent 55% of our Oasis family and when asked if they felt supported and understood at Oasis, there was an overwhelming positive response. *"It's such a hard time for everyone but when you feel second class it's even harder but here, I feel cared for, loved, and listened to. It's like we are one big family"*.

Housing is one of the greatest challenges our community is facing. We were asked to speak at an event in Westminster where we brought these issues to the attention of MP's, philanthropists, and advisors. One Senior advisor asked for our input for a housing meeting they were attending the following week. We are also supporting the Centre for Social Justice with case studies and information on this ever-growing crisis and deprivation. In May we were featured on BBC North-West Tonight as a frontline charity dealing with the current housing crisis. The associated article can be found here:

<https://www.bbc.com/news/articles/c6ppde666dwo>

Our goal remains the same, to provide a safe place where God's unconditional love can be shown to the most isolated, rejected and forgotten, seeing broken lives restored.

We have achieved our aims and objects through our 5 programmes of support:

Re:Build: Crisis Support And Stability - At the heart of Oasis is our crisis support programme, which helps people facing overwhelming challenges, such as homelessness, financial hardship, and mental health issues. We provide more than short-term solutions; we walk alongside individuals until they find stability. **This year, we supported people through 5,116 crisis issues, offering practical help, hope, and a way forward when it was needed most.**

Re:Engage: Tackling Isolation And Building Community - Loneliness and isolation are among the most devastating impacts of poverty, and our wellbeing programmes create opportunities for connection and growth. **Each week, over 150 people take part in workshops, activities, quizzes, and our choir, building friendships, growing in confidence, and enjoying life together.**

Re:Skill: Education And Skills Development - Education is central to rebuilding lives. Through classes like ESOL, maths, English, IT and art, as well as educational trips, Oasis helps people build confidence and skills. **A total of 380 people from 32 different nations took part in our education programme, each one growing in confidence, skills, and community.**

Next Step: Volunteering And Confidence Building - Our volunteering programme provides a path to regain self-worth and build employable skills. Participants not only give back to their community but also rediscover their own potential. **48 people have worked hard gaining experience in catering and retail, 61 accredited courses have been completed, and 6 individuals have successfully moved into employment, representing participants from 14 different nations.**

Re:Start: Employment Support And Mentoring - We empower people to enter for the first time or re-enter the workforce through CV support, job search, interview prep, and mentoring. We also offer an 'In -Work' mentoring and support programme to help people stay in work. **321 people were supported through our IT and Work Club, with 70 individuals successfully finding employment, each one a powerful step toward independence and stability.**

The Oasis Centre Community Project-East Manchester

Trustees' Report

Re:Source: Sharing the Oasis Model - At Oasis, we believe in freely sharing everything we've learned. Supporting other communities across Greater Manchester and the UK is a core part of who we are. Through Re:Source, we offer mentoring, practical tools, and helpful resources to churches, organisations, and community groups. Our goal is to help them start or grow holistic support hubs that bring hope and change to disadvantaged communities, just like we've seen in our own community. **16 communities were supported through our work, each one empowered with tools, guidance, and encouragement to build hope and resilience locally.**

Below shows statistics relating to January -December 2024:

18 staff

76 volunteers

Over **2,500** individual vulnerable and disadvantaged people supported

Footfall of **19,288**

1,660 new people came in for support

38,576 free meals served to people in need

Over **35,000** items sold in our low-cost charity shop

60% women, 40% men and 55% BAME community

5,116 crisis issues were addressed

150 people per week enjoyed our wellbeing activities

380 people accessed our adult education programme

48 people enrolled onto our Next Step programme

321 people accessed our work club and IT support

70 people found employment through our work club and Next Step programmes

505 separate visits from outside health and support agencies

34 different nations represented

16 Churches / charities / communities were supported with the Oasis model

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Oasis Centre Community Project-East Manchester

Trustees' Report

Structure, governance and management

Nature of governing document

The company was incorporated and is governed by the Memorandum and Articles of Association. Originally adopted on 14th December 2015, the Articles of Association were superseded by new articles which were adopted on 20th September 2021.

Statement of trustees' responsibilities

The trustees (who are also the directors of The Oasis Centre Community Project-East Manchester for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. 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 its income and expenditure, of the charitable company for that period. In preparing these 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 applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

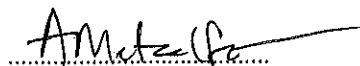
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 10 July 2025 and signed on its behalf by:



A Metcalfe
Trustee

The Oasis Centre Community Project-East Manchester

Independent Examiner's Report to the trustees of The Oasis Centre Community Project-East Manchester ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

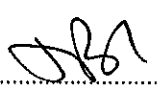
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Oasis Centre Community Project-East Manchester as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
Paul Roper
McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road, Heaton Mersey
Stockport
SK4 3GN

Date: 4/8/25

The Oasis Centre Community Project-East Manchester

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	158,903	420,595	579,498
Charitable activities	4	29,830	-	29,830
Other trading activities	5	16,698	-	16,698
Investment income	6	5,391	-	5,391
Total Income		<u>210,822</u>	<u>420,595</u>	<u>631,417</u>
Expenditure on:				
Raising funds	7	(60,724)	-	(60,724)
Charitable activities	8	(201,461)	(303,008)	(504,469)
Other expenditure	9	(7,044)	(5,004)	(12,048)
Total Expenditure		<u>(269,229)</u>	<u>(308,012)</u>	<u>(577,241)</u>
Net (expenditure)/income		<u>(58,407)</u>	<u>112,583</u>	<u>54,176</u>
Net movement in funds		(58,407)	112,583	54,176
Reconciliation of funds				
Total funds brought forward		<u>1,416,810</u>	<u>157,768</u>	<u>1,574,578</u>
Total funds carried forward	21	<u>1,358,403</u>	<u>270,351</u>	<u>1,628,754</u>

The notes on pages 11 to 26 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	254,311	367,686	621,997
Charitable activities	4	26,144	-	26,144
Other trading activities	5	7,178	-	7,178
Investment income	6	2,775	-	2,775
Total income		<u>290,408</u>	<u>367,686</u>	<u>658,094</u>
Expenditure on:				
Raising funds	7	(56,054)	-	(56,054)
Charitable activities	8	(91,219)	(285,767)	(376,986)
Other expenditure	9	(73,587)	(43,435)	(117,022)
Total expenditure		<u>(220,860)</u>	<u>(329,202)</u>	<u>(550,062)</u>
Net income		69,548	38,484	108,032
Transfers between funds		<u>16,859</u>	<u>(16,859)</u>	<u>-</u>
Net movement in funds		86,407	21,625	108,032
Reconciliation of funds				
Total funds brought forward		<u>1,330,403</u>	<u>136,143</u>	<u>1,466,546</u>
Total funds carried forward	21	<u>1,416,810</u>	<u>157,768</u>	<u>1,574,578</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 11 to 26 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

(Registration number: 09915666)
Balance Sheet as at 31 December 2024

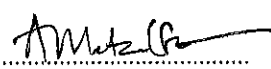
	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	1,086,264	1,113,774
Investments	16	<u>100</u>	<u>100</u>
		<u>1,086,364</u>	<u>1,113,874</u>
Current assets			
Debtors	17	17,708	27,318
Cash at bank and in hand	18	<u>539,354</u>	<u>450,020</u>
		557,062	477,338
Creditors: Amounts falling due within one year	19	<u>(14,672)</u>	<u>(16,634)</u>
Net current assets		<u>542,390</u>	<u>460,704</u>
Net assets		<u>1,628,754</u>	<u>1,574,578</u>
Funds of the charity:			
Restricted		270,351	157,768
Unrestricted income funds			
Unrestricted		<u>1,358,403</u>	<u>1,416,810</u>
Total funds	21, 22	<u>1,628,754</u>	<u>1,574,578</u>

For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 26 were approved by the trustees, and authorised for issue on 10 July 2025 and signed on their behalf by:


.....
A Metcalfe
Trustee


.....
DP Watkins
Trustee

The notes on pages 11 to 26 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

Statement of Cash Flows for the Year Ended 31 December 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		54,176	108,032
Adjustments to cash flows from non-cash items			
Depreciation	7, 9	32,654	31,208
Investment income	6	<u>(5,391)</u>	<u>(2,775)</u>
		81,439	136,465
Working capital adjustments			
Decrease/(increase) in debtors	17	9,610	(10,727)
Decrease in creditors	19	<u>(1,962)</u>	<u>(12,938)</u>
Net cash flows from operating activities		<u>89,087</u>	<u>112,800</u>
Cash flows from investing activities			
Interest receivable and similar income	6	5,391	2,775
Purchase of tangible fixed assets	15	<u>(5,144)</u>	<u>(8,921)</u>
Net cash flows from investing activities		<u>247</u>	<u>(6,146)</u>
Net increase in cash and cash equivalents		89,334	106,654
Cash and cash equivalents at 1 January		<u>450,020</u>	<u>343,366</u>
Cash and cash equivalents at 31 December		<u><u>539,354</u></u>	<u><u>450,020</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 11 to 26 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Oasis Centre
929 Hyde Road
Gorton
Manchester
M18 7FB

These financial statements were authorised for issue by the trustees on 10 July 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Oasis Centre Community Project-East Manchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

Donations and legacies

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 by the charity 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 these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line
Computer equipment	33% straight line
Fixtures and fittings	10% straight line
Plant and equipment	20% straight line

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	74,812	394,500	469,312	459,107
Donations from individuals	71,676	8,722	80,398	101,612
Gift aid reclaimed	12,165	-	12,165	7,646
Grants, including capital grants;				
Government grants	-	17,373	17,373	50,007
Gifts in kind	250	-	250	3,625
	<u>158,903</u>	<u>420,595</u>	<u>579,498</u>	<u>621,997</u>

Gifts in kind include toys for the pre-Christmas toy sales which have been included in the accounts at £1,000 (2023: £250). In 2023, 30 chrome tablets were gifted to the charity by The Deane Trust for the Education and Job Club programmes. These have been included in the accounts at £3,375.

Volunteers give their time freely in serving the charity and the wider community, the value of which is unquantifiable.

Donations of clothing and bric a brac are made to the thrift shop and the value of these gifts is unquantifiable.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Charity shop	29,830	29,830	26,144

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2023 £
Property rental income	16,698	16,698	7,178
	16,698	16,698	7,178

6 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	5,391	5,391	2,767
Other interest receivable	-	-	8
	5,391	5,391	2,775

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted General £	Total 2024 £	Total 2023 £
Note			
Fundraising and events	3,734	3,734	12,126
Staff Costs	56,990	56,990	43,928
	60,724	60,724	56,054

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

8 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General	Restricted	2024	2023
		£	£	£	£
Cafe costs		-	37,615	37,615	37,522
Education		1,327	8,958	10,285	1,473
Staff costs		129,975	248,627	378,602	256,911
Allocated support costs	10	70,159	7,808	77,967	78,770
		<u>201,461</u>	<u>303,008</u>	<u>504,469</u>	<u>374,676</u>

In addition to the expenditure analysed above, there are also governance costs of £3,390 (2023 - £2,310) which relate directly to charitable activities. See note 10 for further details.

9 Other expenditure

		Unrestricted		Total	Total
	Note	General	Restricted	2024	2023
		£	£	£	£
Staff costs		2,734	5,004	7,738	117,022
Cost of trustee meetings		920	-	920	-
Governance costs		3,390	-	3,390	2,310
		<u>7,044</u>	<u>5,004</u>	<u>12,048</u>	<u>119,332</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

10 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	640	640	600
Other fees paid to examiners	2,750	2,750	1,710
	<u>3,390</u>	<u>3,390</u>	<u>2,310</u>

11 Government grants

During the year, the Charity received support from The Community Organisations Cost of Living Fund in order to fund their work supporting low income households and individuals facing severe challenges due to the increased cost of living.

The amount of grants recognised in the financial statements was £17,373 (2023 - £50,007).

12 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

A Metcalfe

£920 (2023: £563) of expenses were reimbursed to A Metcalfe during the year.

A Metcalfe was reimbursed for travel expenses.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

13 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	402,327	381,105
Social security costs	28,076	25,599
Pension costs	6,548	5,508
	<u>436,951</u>	<u>412,212</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2024 No	2023 No
Management	4	4
Fundraising	2	2
Oasis Centre Staff	12	12
	<u>18</u>	<u>18</u>

15 (2023 - 16) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

14 Taxation

The charity is a UK registered charity, number 1166834. All the company's income is applied to its charitable objects and the company is, therefore, exempt under current legislation from most forms of taxation. Value Added Tax is not recoverable by the company and is therefore charged to the Statement of Financial Activities or Balance Sheet as incurred.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Other tangible fixed asset £	Total £
Cost					
At 1 January 2024	1,148,174	33,635	13,239	15,836	1,210,884
Additions	-	2,650	2,494	-	5,144
At 31 December 2024	<u>1,148,174</u>	<u>36,285</u>	<u>15,733</u>	<u>15,836</u>	<u>1,216,028</u>
Depreciation					
At 1 January 2024	72,718	8,129	6,437	9,826	97,110
Charge for the year	<u>22,963</u>	<u>3,484</u>	<u>3,039</u>	<u>3,168</u>	<u>32,654</u>
At 31 December 2024	<u>95,681</u>	<u>11,613</u>	<u>9,476</u>	<u>12,994</u>	<u>129,764</u>
Net book value					
At 31 December 2024	<u>1,052,493</u>	<u>24,672</u>	<u>6,257</u>	<u>2,842</u>	<u>1,086,264</u>
At 31 December 2023	<u>1,075,456</u>	<u>25,506</u>	<u>6,802</u>	<u>6,010</u>	<u>1,113,774</u>

Included within the net book value of land and buildings above is £Nil (2023 - £Nil) in respect of freehold land and buildings and £1,052,493 (2023 - £1,075,457) in respect of leaseholds.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

16 Fixed asset investments

	2024 £	2023 £
Shares in group undertakings and participating interests	<u>100</u>	<u>100</u>

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 January 2024	<u>100</u>	<u>100</u>
At 31 December 2024	<u>100</u>	<u>100</u>
Net book value		
At 31 December 2024	<u>100</u>	<u>100</u>
At 31 December 2023	<u>100</u>	<u>100</u>

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2024	2023	
Subsidiary undertakings					
The Oasis (Gorton) Trading Company	UK	Ordinary Shares	100%	100%	the development of building projects

Subsidiaries

The Oasis (Gorton) Trading Company Ltd gifts all profits to the charity. No gifts were made during 2023 or 2024.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

17 Debtors

	2024 £	2023 £
Due from group undertakings	1,932	1,932
Gift Aid	12,165	22,836
Prepayments	2,575	1,726
Other debtors	1,036	824
	<u>17,708</u>	<u>27,318</u>

Debtors includes £1,932 (2023: £1,932) receivable after more than one year.

	2024 £	2023 £
Due from group undertakings	<u>1,932</u>	<u>1,932</u>

18 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>539,354</u>	<u>450,020</u>

19 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	7,232	6,827
Other creditors	749	3,426
Pension scheme creditor	1,466	206
Accruals	5,225	6,175
	<u>14,672</u>	<u>16,634</u>

20 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,548 (2023 - £5,508).

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

21 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted				
General	1,416,810	210,822	(269,229)	1,358,403
Total unrestricted	<u>1,416,810</u>	<u>210,822</u>	<u>(269,229)</u>	<u>1,358,403</u>
Restricted Funds				
Building Fund	7,729	-	-	7,729
Oglesby Charitable Trust	-	23,216	(16,367)	6,849
Miri Roshni	-	30,000	-	30,000
Other Restricted gifts	965	-	-	965
Cheshire Datasystems Limited	52,595	58,374	(36,083)	74,886
Lancaster Foundation	21,630	97,528	(81,060)	38,098
Lloyds Covid grant	3,308	-	(402)	2,906
McGhee Trust	1,248	5,000	(5,004)	1,244
Crisis support	64,087	115,622	(75,059)	104,650
Cost of Living	3,182	17,373	(20,555)	-
Welfare	3,024	3,482	(3,482)	3,024
Henry Smith Charity	-	70,000	(70,000)	-
Total Restricted	<u>157,768</u>	<u>420,595</u>	<u>(308,012)</u>	<u>270,351</u>
Total funds	<u><u>1,574,578</u></u>	<u><u>631,417</u></u>	<u><u>(577,241)</u></u>	<u><u>1,628,754</u></u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted					
General	1,330,403	290,408	(220,860)	16,859	1,416,810
Total unrestricted	<u>1,330,403</u>	<u>290,408</u>	<u>(220,860)</u>	<u>16,859</u>	<u>1,416,810</u>
Restricted Funds					
Building Fund	22,729	-	-	(15,000)	7,729
Other Restricted gifts	965	4,109	(2,250)	(1,859)	965
Cheshire Datasystems Limited	29,072	50,982	(27,459)	-	52,595
Lancaster Foundation	5,997	82,879	(67,246)	-	21,630
Albert Gubay Charitable Foundation	-	19,234	(19,234)	-	-
Covid Fund	5,314	-	(5,314)	-	-
Lloyds Covid grant	3,308	-	-	-	3,308
Total Restricted	<u>67,385</u>	<u>157,204</u>	<u>(121,503)</u>	<u>(16,859)</u>	<u>86,227</u>
Total funds	<u>1,397,788</u>	<u>447,612</u>	<u>(342,363)</u>	<u>-</u>	<u>1,503,037</u>

The specific purposes for which the funds are to be applied are as follows:

Building fund: donations given to the building fund are restricted to being used for the new community building project

A number of corporations, trusts and individuals are providing funding for Covid-19 support, such as emergency food, activity packs and telephone support. Any balance remaining in this fund after the effects of Covid have diminished will be used to provide emergency food and support through the cost of living crisis.

In 2024 the following activities were funded by specific funders

Cheshire Datasystems Limited	Re-Skill and Crisis Support Project
The Lancaster Foundation	Next Step Catering
Oglesby Charitable Trust	Staff costs and wellbeing
Miri Roshni	Work Club and education
Ladies Fundraiser	Next Step Retail
Henry Smith Charity	Management costs
McGhee Trust	Management costs
November 2024 Fundraiser	Crisis Support Project
Frederick Robinson	Crisis Support Project
Albert Hunt Trust	Crisis Support Project
The Grocers Charity	Crisis Support Project

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

In 2024 the following activities were funded by specific funders(continued)

Sir Donald and Lady Edna Wilson Charitable Trust	Crisis Support Project
Dowager Countess	Crisis Support Project
Manchester City Council	Crisis Support Project
The Community Organisations Cost of Living Fund	Cost of Living
Flair Foundation	Wellbeing and Crisis Support

In 2023 the following activities were funded by specific funders

The Property Hub	Smart Screen
Cheshire Datasystems Limited	Re-Skill and Crisis Support Project
The Lancaster Foundation	Next Step Catering
Barnabus Trust	Re-engage
The Albert Gubay Charitable Foundation	Next Step Retail
Ladies Fundraiser	Next Step Retail
Charities Trust	Next Step Retail
Henry Smith Charity	Management costs
McGhee Trust	Management costs
November 2023 Fundraiser	Crisis Support Project
Frederick Robinson	Crisis Support Project
Albert Hunt Trust	Crisis Support Project
The Grocers Charity	Crisis Support Project
Sir Donald and Lady Edna Wilson Charitable Trust	Work Club
The Community Organisations Cost of Living Fund	Cost of Living
Flair Foundation	Wellbeing

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	1,086,264	-	1,086,264
Fixed asset investments	100	-	100
Current assets	281,826	275,236	557,062
Current liabilities	(9,787)	(4,885)	(14,672)
Total net assets	<u>1,358,403</u>	<u>270,351</u>	<u>1,628,754</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	1,113,774	-	1,113,774
Fixed asset investments	100	-	100
Current assets	312,886	164,452	477,338
Current liabilities	(9,949)	(6,685)	(16,634)
Total net assets	<u>1,416,811</u>	<u>157,767</u>	<u>1,574,578</u>

THE OASIS CENTRE COMMUNITY PROJECT-EAST MANCHESTER

England & Wales - Charity number 1166834

Accounts

Company registration number: 09915666

Charity registration number: 1166834

The Oasis Centre Community Project-East Manchester

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

The Oasis Centre Community Project-East Manchester

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 to 25

The Oasis Centre Community Project-East Manchester

Reference and Administrative Details

Trustees	A Metcalfe
	DP Watkins
	J Stevenson
	S Cook
	SE Cook
	DHE Waters
	TA Bassford
Secretary	A Metcalfe
Senior Management / Leadership Team	V Armstrong, Founder
	A Crowe, CEO
	P Redamo, Centre Director
Charity Registration Number	1166834
Company Registration Number	09915666
Registered Office	The charity is incorporated in England and Wales.
	The Oasis Centre
	929 Hyde Road
	Gorton
	Manchester
Independent Examiner	M18 7FB
	Paul Roper
	McKellens Ltd
	Chartered Accountants
	11 Riverview
	The Embankment Business Park
	Vale Road
	Heaton Mersey
	Stockport
	SK4 3GN
Solicitors:	Linder Myers
	Sale Point
	126-150 Washway Road
	Sale
	Manchester
Bankers	M33 6AG
	Royal Bank of Scotland
	Manchester

The Oasis Centre Community Project-East Manchester

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

Objectives and activities

Objects and aims

The Charity's Objects are specifically restricted to the following:

1. to further or benefit the residents of Gorton and the surrounding area of East Manchester, without distinction of gender, sexual orientation, race or of political religious or other opinions, by the provision of facilities, in the interest of social welfare and/or health with the object of improving the conditions of life of the said residents and communicating Christian hope, faith and unconditional love;

2. to establish and operate centres for activities promoted by the Charity in furtherance of the Object 1; and

3. to support other organisations in any location who provide or who are considering whether to provide, facilities in the interest of social welfare and/or health with the object of improving the conditions of life of the residents in the area they operate in and communicating Christian hope, faith and unconditional love.

Our mission is to provide the unconditional love, care and support required to enable people in our community to overcome the effects of deprivation around them and to live peaceful, productive, and fulfilling lives. Oasis is all about loving people well, especially those who have been forgotten, rejected, or neglected. Oasis helps people tackle crisis issues, become motivated and aspirational, discover community and a sense of belonging, and grow the skills they need for a better life. We run an open-access community centre on Monday – Friday every week. We provide emergency food packs, free meals, advice, activities, education, volunteering, mentoring, and work club through five programmes of structured support.

Objectives, strategies and activities

Key statistics, strategies, and activities for 12-months ending on 31st December 2023 run by 8 full-time paid staff, 10 paid part-time staff and 62 volunteers.

The Oasis Centre is at the heart of Gorton, Manchester, with a population of 36,000, in the worst 1% of deprivation nationally.

The people coming into the Oasis Centre are often isolated, struggling with mental health crisis and severe poverty. This is compounded by other difficulties such as domestic abuse, disability, illness, self-harm, street-based violence, and immigration and asylum issues. Our doors are open to everyone, and our community hub has become a lifeline to hundreds of people each month.

It is a delight to share that since moving to our purpose-built centre (2020), our growth is sizeable! We have had an amazing 127% increase in the number of people we support from 34 nations, which in turn saw a 46% increase in staff to help sustain and develop our vital work. We have seen a 42% increase in crisis support issues being addressed. We are now serving 700+ free breakfasts and hot nutritious lunches per week and have seen an 81% increase in the number of people accessing our education programme. We have also seen a staggering 614% increase in the number of people enrolled onto our Next Step volunteer and mentoring programme and a 46% increase in people finding employment of which for many, it is their first job in over a decade.

The Oasis Centre Community Project-East Manchester

Trustees' Report

We continue to see 6 new people a day using our centre for support and at least 1 person a week is finding employment through our Work Club and Next Step programmes. Through the 'Cost of Living' crisis our free café and budget charity shop are literally a life line to our community and beyond. It is incredible to hear countless reports of people telling us they are keeping their head above water because of our wraparound care and support.

In November 2023 we won the Centre for Social Justice Award which honours the very best grassroots charities from local communities throughout the UK. The award focuses on organisations that have developed effective and innovative ways of addressing entrenched social issues, working with some of the hardest to reach people in the UK. We have also had the pleasure of talking about our work in Westminster and our desire to see lasting change in the most deprived neighbours in the UK.

We have achieved our aims and objects through our 6 programmes of support.

RE-BUILD: moving people's lives from chaos to stability: helping people become safe and healthy. We have achieved this by providing emergency provision, and a crisis support service.

RE-ENGAGE: moving people from isolation to inclusion: helping people become involved and enjoy. We have achieved this by providing stimulating and engaging group activities tackling loneliness and isolation through wellbeing workshops, craft, a games area including pool, table tennis and activity tables. We have also partnered with the Halle supporting our Oasis choir.

RE-SKILL: moving people from hopelessness to being skilled and aspirational: helping people learn and achieve. We have achieved this by providing a basic education programme in Maths, English, ESOL, Unity English, History, Geography, Touch/Type/Read/SPELL, Science, sewing, project work and art. Offered educational day trips to Liverpool, Victoria Baths, Halle St Peter's, and Ordsall Hall. We also held 2 education award ceremonies celebrating all aspects of our learning programmes.

NEXT STEP: moving people from inexperience to volunteering: helping people find value and worth. We have achieved this by creating a safe, productive and creative working environment to ensure clients have every opportunity to learn new skills, build confidence and self-reliance through retail and catering. We have also offered a personalised and client led basic skills programme to encourage, equip and ensure that each person has maximum choice, participation and is empowered to make positive steps toward.

RE-START: moving people from a place of worklessness to being employed: helping people find work and contribute. We have achieved this by providing free access to laptops and the internet, 1-2-1 Basic IT training, C.V. support, interview prep, a Work Club offering 1-2-1 care and our new 'In work' mentoring scheme helping people stay in employment.

RESOURCE: to ignite, impart, equip and support Churches and organisations helping them offer their local communities long-term and holistic support. We have achieved this by providing free 1-2-1 and group support / mentoring, tours around The Oasis Centre, site visits, zoom meetings, sharing Resource tool kit including vision, mission, ethos, principles and methods, set up / fundraising / sustainability / good practice workshops, talks within Churches, organisations, and small groups, sharing documents including policies, governance, funding bids, material, reports and prayer.

The Oasis Centre Community Project-East Manchester

Trustees' Report

Below shows statistics relating to January – December 2023:

- Over 2,500 individual vulnerable and disadvantaged people supported
- Footfall of 18,354
- 1,787 new people came in for support
- 36,400 free meals served to people in need
- Over 33,000 items sold in our low-cost charity shop
- 60% women, 40% men and 55% BAME community
- 5,422 crisis issues were addressed
- 150 people per week enjoyed our wellbeing activities
- 337 people accessed our adult education programme
- 50 people enrolled onto our Next Step programme
- 296 people accessed our work club and IT support
- 60 people found employment through our work club and Next Step programmes
- 413 separate visits from outside health and support agencies
- 34 different nations represented
- In March over 100 people enjoyed our annual Easter party
- In May over 120 enjoyed our Kings Coronation party
- In June over 100 enjoyed our Refugee Awareness event
- In July we held our Summer Awards where over 100 certificates were given out
- In October over 100 people enjoyed our History of Gorton day
- In December over 150 people enjoyed our annual Christmas party with a hot meal and gifts
- 14 communities across England were supported with the Oasis model

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Oasis Centre Community Project-East Manchester

Trustees' Report

Structure, governance and management

Nature of governing document

The company was incorporated and is governed by the Memorandum and Articles of Association. Originally adopted on 14th December 2015, the Articles of Association were superceded by new articles which were adopted on 20th September 2021.

Statement of trustees' responsibilities

The trustees (who are also the directors of The Oasis Centre Community Project-East Manchester for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

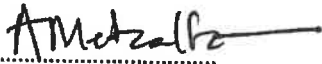
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these 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 applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 12 September 2024 and signed on its behalf by:



.....
A Metcalfe
Trustee

The Oasis Centre Community Project-East Manchester

Independent Examiner's Report to the trustees of The Oasis Centre Community Project-East Manchester ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Oasis Centre Community Project-East Manchester as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Paul Roper
McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road, Heaton Mersey
Stockport
SK4 3GN

Date:.....

The Oasis Centre Community Project-East Manchester

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	254,311	367,686	621,997
Charitable activities	4	26,144	-	26,144
Other trading activities	5	7,178	-	7,178
Investment income	6	2,775	-	2,775
Total Income		<u>290,408</u>	<u>367,686</u>	<u>658,094</u>
Expenditure on:				
Raising funds	7	(56,054)	-	(56,054)
Charitable activities	8	(21,417)	(267,682)	(289,099)
Other expenditure	9	(143,389)	(61,520)	(204,909)
Total Expenditure		<u>(220,860)</u>	<u>(329,202)</u>	<u>(550,062)</u>
Net income		69,548	38,484	108,032
Transfers between funds		<u>16,859</u>	<u>(16,859)</u>	<u>-</u>
Net movement in funds		86,407	21,625	108,032
Reconciliation of funds				
Total funds brought forward		<u>1,330,403</u>	<u>136,143</u>	<u>1,466,546</u>
Total funds carried forward	22	<u><u>1,416,810</u></u>	<u><u>157,768</u></u>	<u><u>1,574,578</u></u>

The notes on pages 11 to 25 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	114,604	194,322	308,926
Charitable activities	4	17,000	-	17,000
Other trading activities	5	5,000	-	5,000
Investment income	6	111	-	111
Total income		<u>136,715</u>	<u>194,322</u>	<u>331,037</u>
Expenditure on:				
Raising funds	7	(42,647)	(2,897)	(45,544)
Charitable activities	8	(89,968)	(152,225)	(242,193)
Other expenditure	9	<u>(147,022)</u>	<u>(14,802)</u>	<u>(161,824)</u>
Total expenditure		<u>(279,637)</u>	<u>(169,924)</u>	<u>(449,561)</u>
Net (expenditure)/income		(142,922)	24,398	(118,524)
Transfers between funds		<u>(5,471)</u>	<u>5,471</u>	<u>-</u>
Net movement in funds		(148,393)	29,869	(118,524)
Reconciliation of funds				
Total funds brought forward		<u>1,478,796</u>	<u>106,274</u>	<u>1,585,070</u>
Total funds carried forward	22	<u>1,330,403</u>	<u>136,143</u>	<u>1,466,546</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 11 to 25 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

(Registration number: 09915666)
Balance Sheet as at 31 December 2023

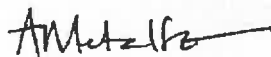
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	1,113,774	1,136,061
Investments	16	100	100
		<u>1,113,874</u>	<u>1,136,161</u>
Current assets			
Debtors	17	27,318	16,591
Cash at bank and in hand	18	450,020	343,366
		477,338	359,957
Creditors: Amounts falling due within one year	19	<u>(16,634)</u>	<u>(29,572)</u>
Net current assets		<u>460,704</u>	<u>330,385</u>
Net assets		<u>1,574,578</u>	<u>1,466,546</u>
Funds of the charity:			
Restricted		157,768	136,143
Unrestricted income funds			
Unrestricted		<u>1,416,810</u>	<u>1,330,403</u>
Total funds	22, 23	<u>1,574,578</u>	<u>1,466,546</u>

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 25 were approved by the trustees, and authorised for issue on 12 September 2024 and signed on their behalf by:


.....
A Metcalfe
Trustee


.....
DP Watkins
Trustee

The Oasis Centre Community Project-East Manchester

Statement of Cash Flows for the Year Ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income/(expenditure)		108,032	(118,524)
Adjustments to cash flows from non-cash items			
Depreciation	7, 9	31,208	29,819
Investment income	6	<u>(2,775)</u>	<u>(111)</u>
		136,465	(88,816)
Working capital adjustments			
(Increase)/decrease in debtors	17	(10,727)	5,541
(Decrease)/increase in creditors	19	<u>(12,938)</u>	<u>4,918</u>
Net cash flows from operating activities		<u>112,800</u>	<u>(78,357)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	2,775	111
Purchase of tangible fixed assets	15	<u>(8,921)</u>	<u>(8,873)</u>
Net cash flows from investing activities		<u>(6,146)</u>	<u>(8,762)</u>
Net increase/(decrease) in cash and cash equivalents		106,654	(87,119)
Cash and cash equivalents at 1 January		<u>343,366</u>	<u>430,485</u>
Cash and cash equivalents at 31 December		<u><u>450,020</u></u>	<u><u>343,366</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 11 to 25 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Oasis Centre
929 Hyde Road
Gorton
Manchester
M18 7FB

These financial statements were authorised for issue by the trustees on 12 September 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Oasis Centre Community Project-East Manchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

Donations and legacies

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 by the charity 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 these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line
Computer equipment	33% straight line
Fixtures and fittings	10% straight line
Plant and equipment	20% straight line

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	141,428	317,679	459,107	214,504
Donations from individuals	101,612	-	101,612	79,232
Gift aid reclaimed	7,646	-	7,646	15,190
Grants, including capital grants;				
Government grants	-	50,007	50,007	-
Gifts in kind	3,625	-	3,625	-
	<u>254,311</u>	<u>367,686</u>	<u>621,997</u>	<u>308,926</u>

During the year, 30 chrome tablets were gifted to the charity by The Dean Trust for the Educations and Job Club programmes. These have been included in the accounts at £3,375. Other gifts in kind included toys for the pre-Christmas toy sales which have been included in the accounts at £250.

Volunteers give their time freely in serving the charity and the wider community, the value of which is unquantifiable.

Donations of clothing and bric a brac are made to the thrift shop and the value of these gifts is unquantifiable.

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Sale of charity shop items	<u>26,144</u>	<u>26,144</u>	<u>17,000</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Property rental income	<u>7,178</u>	<u>7,178</u>	<u>5,000</u>
	<u>7,178</u>	<u>7,178</u>	<u>5,000</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

6 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2,767	2,767	111
Other interest receivable	8	8	-
	<u>2,775</u>	<u>2,775</u>	<u>111</u>

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted General £	Total 2023 £	Total 2022 £
Fundraising and events		12,126	12,126	5,481
Staff Costs		-	-	153
		<u>12,126</u>	<u>12,126</u>	<u>5,634</u>

8 Expenditure on charitable activities

	Note	Unrestricted General £	Restricted £	Total 2023 £	Total 2022 £
Sale of charity shop items		-	37,522	37,522	27,980
Education		-	-	-	2,328
Staff costs		<u>21,417</u>	<u>230,160</u>	<u>251,577</u>	<u>208,345</u>
		<u>21,417</u>	<u>267,682</u>	<u>289,099</u>	<u>238,653</u>

In addition to the expenditure analysed above, there are also governance costs of £2,310 (2022 - £3,540) which relate directly to charitable activities. See note 10 for further details.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

9 Other expenditure

		Unrestricted		Total	Total
	Note	General	Restricted	2023	2022
		£	£	£	£
Staff costs		73,587	43,435	117,022	86,477
Depreciation of tangible fixed assets		31,208	-	31,208	29,819
Running Costs		-	1,473	1,473	1,289
Legal & Professional		1,903	2,160	4,063	1,770
Insurance		5,334	-	5,334	4,945
Administration costs		5,510	-	5,510	11,137
Light, Heat & Power		3,271	11,152	14,423	16,693
Water rates		1,060	-	1,060	1,670
Repairs and maintenance		6,688	-	6,688	4,096
Computer software and maintenance costs		-	3,300	3,300	-
Computer software and maintenance costs		2,498	-	2,498	-
Cleaning		-	-	-	137
Telephone		3,881	-	3,881	1,818
Wellbeing		5,040	-	5,040	-
Bank charges		1,099	-	1,099	953
Computer software and maintenance costs		-	-	-	942
Other interest payable		-	-	-	78
Governance costs		2,310	-	2,310	3,540
		<u>143,389</u>	<u>61,520</u>	<u>204,909</u>	<u>165,364</u>

10 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total	Total
	General	2023	2022
	£	£	£
Independent examiner fees			
Examination of the financial statements	600	600	590
Other fees paid to examiners	1,710	1,710	2,950
	<u>2,310</u>	<u>2,310</u>	<u>3,540</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

11 Government grants

During the year, the Charity received support from The Community Organisations Cost of Living Fund in order to fund their work supporting low income households and individuals facing severe challenges due to the increased cost of living.

The amount of grants recognised in the financial statements was £50,007 (2022 - £-).

12 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

A Metcalfe

£563 (2022: £216) of expenses were reimbursed to A Metcalfe during the year.

A Metcalfe was reimbursed for travel expenses.

13 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	381,105	309,554
Social security costs	25,599	20,806
Pension costs	5,823	4,372
	<u>412,527</u>	<u>334,732</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2023	2022
	No	No
Management	4	2
Fundraising	2	2
Oasis Centre Staff	12	11
	<u>18</u>	<u>15</u>

16 (2022 - 12) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

14 Taxation

The charity is a UK registered charity, number 1166834. All the company's income is applied to its charitable objects and the company is, therefore, exempt under current legislation from most forms of taxation. Value Added Tax is not recoverable by the company and is therefore charged to the Statement of Financial Activities or Balance Sheet as incurred.

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Other tangible fixed asset £	Total £
Cost					
At 1 January 2023	1,148,174	31,855	6,098	15,836	1,201,963
Additions	<u>-</u>	<u>1,780</u>	<u>7,141</u>	<u>-</u>	<u>8,921</u>
At 31 December 2023	<u>1,148,174</u>	<u>33,635</u>	<u>13,239</u>	<u>15,836</u>	<u>1,210,884</u>
Depreciation					
At 1 January 2023	49,754	4,818	4,671	6,659	65,902
Charge for the year	<u>22,964</u>	<u>3,311</u>	<u>1,766</u>	<u>3,167</u>	<u>31,208</u>
At 31 December 2023	<u>72,718</u>	<u>8,129</u>	<u>6,437</u>	<u>9,826</u>	<u>97,110</u>
Net book value					
At 31 December 2023	<u>1,075,456</u>	<u>25,506</u>	<u>6,802</u>	<u>6,010</u>	<u>1,113,774</u>
At 31 December 2022	<u>1,098,420</u>	<u>27,037</u>	<u>1,427</u>	<u>9,177</u>	<u>1,136,061</u>

Included within the net book value of land and buildings above is £Nil (2022 - £Nil) in respect of freehold land and buildings and £1,075,457 (2022 - £1,098,420) in respect of leaseholds.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

16 Fixed asset investments

	2023 £	2022 £
Shares in group undertakings and participating interests	100	100

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 January 2023	100	100
At 31 December 2023	100	100
Net book value		
At 31 December 2023	100	100
At 31 December 2022	100	100

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2023	2022	
Subsidiary undertakings					
The Oasis (Gorton) Trading Company	UK	Ordinary Shares	100%	100%	the development of building projects

Subsidiaries

The Oasis (Gorton) Trading Company Ltd gifts all profits to the charity. No gifts were made during 2022 or 2023.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

17 Debtors

	2023 £	2022 £
Due from group undertakings	1,932	1,332
Gift Aid	22,836	15,190
Prepayments	1,726	-
Other debtors	824	69
	<u>27,318</u>	<u>16,591</u>

Debtors includes £1,932 (2022: £1,332) receivable after more than one year.

	2023 £	2022 £
Due from group undertakings	<u>1,932</u>	<u>1,332</u>

18 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>450,020</u>	<u>343,366</u>

19 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	6,827	1,683
Other creditors	3,426	17,783
Pension scheme creditor	206	1
Accruals	<u>6,175</u>	<u>10,105</u>
	<u>16,634</u>	<u>29,572</u>

20 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5,823 (2022 - £4,372).

21 Commitments

Capital commitments

At 31 December 2022, the Charity had a commitment in respect of their new community centre building which was completed during 2023.

The total amount contracted for but not provided in the financial statements was £Nil (2022 - £17,034).

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

22 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted					
General	1,330,403	290,408	(220,860)	16,859	1,416,810
Total unrestricted	<u>1,330,403</u>	<u>290,408</u>	<u>(220,860)</u>	<u>16,859</u>	<u>1,416,810</u>
Restricted Funds					
Building Fund	22,729	-	-	(15,000)	7,729
Other Restricted gifts	965	4,109	(2,250)	(1,859)	965
Cheshire Datasystems Limited	29,072	50,982	(27,459)	-	52,595
Lancaster Foundation	5,997	82,879	(67,246)	-	21,630
Albert Gubay Charitable Foundation	-	19,234	(19,234)	-	-
Covid Fund	5,314	-	(5,314)	-	-
Lloyds Covid grant	3,308	-	-	-	3,308
McGhee Trust	1,250	5,000	(5,002)	-	1,248
Crisis support	67,508	53,021	(56,442)	-	64,087
Work Club	-	50,000	(50,000)	-	-
Cost of Living	-	50,007	(46,825)	-	3,182
Welfare	-	5,184	(2,160)	-	3,024
Henry Smith Charity	-	35,000	(35,000)	-	-
Shop	-	12,270	(12,270)	-	-
Total Restricted	<u>136,143</u>	<u>367,686</u>	<u>(329,202)</u>	<u>(16,859)</u>	<u>157,768</u>
Total funds	<u>1,466,546</u>	<u>658,094</u>	<u>(550,062)</u>	<u>-</u>	<u>1,574,578</u>

During the year, two payments were made out of restricted funds relating to capital items: a retention was paid in respect of the recently completed building work and a smart screen was purchased with funds given by The Property Hub for this purpose. Accordingly transfers have been made out of the Building Fund and Other Restricted Funds to reflect these transactions.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted					
General	1,478,796	136,715	(279,637)	(5,471)	1,330,403
Total unrestricted	<u>1,478,796</u>	<u>136,715</u>	<u>(279,637)</u>	<u>(5,471)</u>	<u>1,330,403</u>
Restricted Funds					
Building Fund	22,729	-	-	-	22,729
Oglesby Charitable Trust	10,062	15,000	(25,062)	-	-
Other Restricted gifts	4,065	-	(3,100)	-	965
Cheshire Datasystems Limited	23,333	35,000	(29,261)	-	29,072
Lancaster Foundation	22,629	45,261	(61,893)	-	5,997
Albert Gubay Charitable Foundation	-	18,886	(24,357)	5,471	-
Trinity Investments	2,897	-	(2,897)	-	-
Covid Fund	7,114	-	(1,800)	-	5,314
Lloyds Covid grant	3,445	-	(137)	-	3,308
Booth Centre VIP Project	10,000	-	(10,000)	-	-
Total Restricted	<u>106,274</u>	<u>114,147</u>	<u>(158,507)</u>	<u>5,471</u>	<u>67,385</u>
Total funds	<u>1,585,070</u>	<u>250,862</u>	<u>(438,144)</u>	<u>-</u>	<u>1,397,788</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

The specific purposes for which the funds are to be applied are as follows:

Building fund: donations given to the building fund are restricted to being used for the new community building project

A number of corporations, trusts and individuals are providing funding for Covid-19 support, such as emergency food, activity packs and telephone support. Any balance remaining in this fund after the effects of Covid have diminished will be used to provide emergency food and support through the cost of living crisis.

In 2023 the following activities were funded by specific funders

The Property Hub	Smart Screen
Cheshire Datasystems Limited	Re-Skill and Crisis Support Project
The Lancaster Foundation	Next Step Catering
Barnabus Trust	Re-engage
The Albert Gubay Charitable Foundation	Next Step Retail
Ladies Fundraiser	Next Step Retail
Charities Trust	Next Step Retail
Henry Smith Charity	Management costs
McGhee Trust	Management costs
November 2023 Fundraiser	Crisis Support Project
Frederick Robinson	Crisis Support Project
Albert Hunt Trust	Crisis Support Project
The Grocers Charity	Crisis Support Project
Sir Donald and Lady Edna Wilson Charitable Trust	Work Club
The Community Organisations Cost of Living Fund	Cost of Living
Flair Foundation	Wellbeing

In 2022 the following activities were funded by specific funders

The Oglesby Charitable Trust	Re-Start
Cheshire Datasystems Limited	Re-Skill and Crisis Support Project
The Lancaster Foundation	Next Step Catering
The Albert Gubay Charitable Foundation	Next Step Retail
Trinity Investments	Fundraiser Salary
Lloyds Bank Foundation	Covid adaptations
The Booth Centre	VIP programme
McGhee Trust	Management costs
November 2022 Fundraiser	Crisis Support Project

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

23 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	1,113,774	-	1,113,774
Fixed asset investments	100	-	100
Current assets	312,886	164,452	477,338
Current liabilities	(9,949)	(6,685)	(16,634)
Total net assets	<u>1,416,811</u>	<u>157,767</u>	<u>1,574,578</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	1,136,061	-	1,136,061
Fixed asset investments	100	-	100
Current assets	204,806	155,151	359,957
Current liabilities	(10,564)	(19,008)	(29,572)
Total net assets	<u>1,330,403</u>	<u>136,143</u>	<u>1,466,546</u>

THE OASIS CENTRE COMMUNITY PROJECT-EAST MANCHESTER

England & Wales - Charity number 1166834

Accounts

Company registration number: 09915666

Charity registration number: 1166834

The Oasis Centre Community Project-East Manchester

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

The Oasis Centre Community Project-East Manchester

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 24

The Oasis Centre Community Project-East Manchester

Reference and Administrative Details

Trustees	A Metcalfe
	DP Watkins
	J Stevenson
	S Cook
	SE Cook
	DHE Waters
	TA Bassford
Secretary	A Metcalfe
Charity Registration Number	1166834
Company Registration Number	09915666
Registered Office	The charity is incorporated in England and Wales.
	The Oasis Centre
	929 Hyde Road
	Gorton
	Manchester
Independent Examiner	M18 7FB
	Paul Roper
	McKellens Ltd
	Chartered Accountants
	11 Riverview
	The Embankment Business Park
	Vale Road
	Heaton Mersey
Solicitors:	Stockport
	SK4 3GN
	Linder Myers
	Sale Point
	126-150 Washway Road
Bankers	Sale
	Manchester
	M33 6AG
	Royal Bank of Scotland
	Manchester

The Oasis Centre Community Project-East Manchester

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

Objectives and activities

Objects and aims

The Charity's Objects are specifically restricted to the following:

1. to further or benefit the residents of Gorton and the surrounding area of East Manchester, without distinction of gender, sexual orientation, race or of political religious or other opinions, by the provision of facilities, in the interest of social welfare and/or health with the object of improving the conditions of life of the said residents and communicating Christian hope, faith and unconditional love;
2. to establish and operate centres for activities promoted by the Charity in furtherance of the Object 1; and
3. to support other organisations in any location who provide or who are considering whether to provide, facilities in the interest of social welfare and/or health with the object of improving the conditions of life of the residents in the area they operate in and communicating Christian hope, faith and unconditional love.

Our mission is to provide the unconditional love, care and support required to enable people in our community to overcome the effects of deprivation around them and to live peaceful, productive, and fulfilling lives. Oasis is all about loving people well, especially those who have been forgotten, rejected, or neglected. Oasis helps people tackle crisis issues, become motivated and aspirational, discover community and a sense of belonging, and grow the skills they need for a better life. We run an open-access community centre on Monday – Friday every week. We provide emergency food packs, free meals, advice, activities, education, volunteering, mentoring, and work club through five programmes of structured support.

Objectives, strategies and activities

Key statistics, strategies, and activities for 12-months ending on 31st December 2022 run by 10 full-time paid staff, 5 paid part-time staff and 62 volunteers.

The Oasis Centre is at the heart of Gorton, Manchester, with a population of 36,000, in the worst 1% of deprivation nationally.

The people coming into the Oasis Centre are often isolated, struggling with mental health crisis and severe poverty. This is compounded by other difficulties such as domestic abuse, disability, illness, self-harm, street-based violence, and immigration and asylum issues. Our doors are open to everyone, and our community hub has become a lifeline to so many people.

For the past 21 years Oasis has been a lifeline to thousands of isolated, vulnerable, and disadvantaged people living and sleeping rough in Manchester. We have honed our support to help families living on benefits, the long-term unemployed, asylum seekers and refugees, homeless people, ex-offenders, people struggling with alcohol and drug dependency, people struggling with mental, emotional, learning, and cognitive difficulties.

The Oasis Centre Community Project-East Manchester

Trustees' Report

We have achieved our aims and objects through our 5 programmes of support. Below shows

RE-BUILD: moving people's lives from chaos to stability: helping people become safe and healthy. We have achieved this by providing emergency provision, a free café, a charity shop and a crisis support service.

RE-ENGAGE: moving people from isolation to inclusion: helping people become involved and find enjoyment. We have achieved this by providing stimulating and engaging group activities including wellbeing workshops, craft, a games area including pool, table tennis and activity tables. We have also partnered with the Halle creating an Oasis choir.

RE-SKILL: moving people from hopelessness to being skilled and aspirational: helping people learn and achieve. We have achieved this by providing a basic education programme in Maths, English, ESOL, Unity English, history, project work and art. We offered educational day trips from Manchester canal to Blackpool Tower and pleasure beach. We also held 2 education award ceremonies celebrating all aspects of our learning programmes.

NEXT STEP: moving people from inexperience to volunteering: helping people find value and worth. We have achieved this by creating a safe, productive and creative working environment to ensure clients have every opportunity to learn new skills, build confidence and self-reliance through retail and catering. We have also offered a personalised and client led basic skills programme to encourage, equip and ensure that each person has maximum choice, participation and is empowered to make positive steps toward.

RE-START: moving people from a place of worklessness to being employed: helping people find work and contribute. We have achieved this by providing free access to laptops and the internet, 1-2-1 Basic IT training, C.V. support, interview prep, a Work Club offering 1-2-1 care and our new 'In work' mentoring scheme helping people stay in employment.

We also support communities around the UK with our Oasis model through **RESOURCE:** which ignites, equips and supports Churches and charities helping them offer their local communities long-term 1-2-1 mentoring, group training and support, help with fundraising and sharing good practice and documentation.

In our new purpose-built centre, we now see an average of 6 new people a day using our services for support and 1 person a week is finding employment! It feels like the past 21 years of experience and development has led us to be in a perfect position to help the most in need in the aftermath of the pandemic and through this epic 'cost of living' crisis.

Oasis offers holistic support to people in crisis and works with them until they are stable, responsible, healthy, and happy...the perfect environment to live well and find work.

In November, the new chair of the Charity Commission, Orlando Fraser came to visit the Oasis Centre, because he had asked to make a trip outside of London to a charity that embodied community work. The Centre for Social Justice recommended that he came to visit us! He was blown away by the love and commitment of our staff and volunteers, and our Oasis community were thrilled with his visit too.

The Oasis Centre Community Project-East Manchester

Trustees' Report

Below shows statistics relating to January – December 2022 at The Oasis Centre:

- 6 new people a day used the Oasis Centre for support
- 1 person a week found employment
- Over 2,000 individual vulnerable and disadvantaged people supported
- Footfall of 17,173
- 1,755 new people came in for support
- 33,600 free meals served to people in need
- Over 23,000 items sold in our low-cost charity shop
- 60% women, 40% men and 55% BAME community
- 4,605 crisis issues were addressed
- 150 people per week enjoyed our wellbeing activities
- 393 people accessed our adult education programme
- 19 people enrolled onto our Next Step programme
- 232 people accessed our work club and IT support
- 54 people found employment through our work club and Next Step programmes
- 501 separate visits from outside health and support agencies
- 32 different nations represented
- In April over 100 people enjoyed our annual Easter party
- In December over 120 enjoyed our annual Christmas party
- Over 400 Christmas presents were given out to our Oasis community and their families

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The company was incorporated and is governed by the Memorandum and Articles of Association. Originally adopted on 14th December 2015, the Articles of Association were superseded by new articles which were adopted on 20th September 2021.

The Oasis Centre Community Project-East Manchester

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of The Oasis Centre Community Project-East Manchester for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. 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 its income and expenditure, of the charitable company for that period. In preparing these 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 applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Plans for future periods

Aims and key objectives for future periods

Our Re-enhance programme developed in January 2021 has been a great success, far beyond our expectations.

We are now serving 32 nations and our footfall has increased 57%. We have also seen a staggering 241% increase in new people accessing our services for support in 2022. We have also seen a 286% increase in the number of people finding employment through our work club and Next Step programme.

Our two new crisis support workers have been a major asset and we have seen an incredible decrease in the number of emergency food packs given out by 82%.

We have seen a 53% increase in the number of breakfast and hot lunches served in our free café and we will be adding a new member of staff to our Next Step Catering team in 2023 to support this programme. We have seen a 228% increase in items sold in our low-cost charity shop and we will be adding a new member of staff to our Next Step Retail team in 2023 to support this programme.

The annual report was approved by the trustees of the charity on 7 September 2023 and signed on its behalf by:



A Metcalfe
Trustee

The Oasis Centre Community Project-East Manchester

Independent Examiner's Report to the trustees of The Oasis Centre Community Project-East Manchester ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

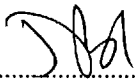
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Oasis Centre Community Project-East Manchester as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Paul Roper
McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road, Heaton Mersey
Stockport
SK4 3GN

20 September 2023

The Oasis Centre Community Project-East Manchester

Statement of Financial Activities for the Year Ended 31 December 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	114,604	194,322	308,926
Charitable activities	4	17,000	-	17,000
Other trading activities	5	5,000	-	5,000
Investment income	6	111	-	111
Total Income		<u>136,715</u>	<u>194,322</u>	<u>331,037</u>
Expenditure on:				
Raising funds	7	(42,647)	(2,897)	(45,544)
Charitable activities	8	(86,428)	(152,225)	(238,653)
Other expenditure	9	<u>(150,562)</u>	<u>(14,802)</u>	<u>(165,364)</u>
Total Expenditure		<u>(279,637)</u>	<u>(169,924)</u>	<u>(449,561)</u>
Net (expenditure)/income		(142,922)	24,398	(118,524)
Transfers between funds		<u>(5,471)</u>	<u>5,471</u>	<u>-</u>
Net movement in funds		(148,393)	29,869	(118,524)
Reconciliation of funds				
Total funds brought forward		<u>1,478,796</u>	<u>106,274</u>	<u>1,585,070</u>
Total funds carried forward	21	<u>1,330,403</u>	<u>136,143</u>	<u>1,466,546</u>

The notes on pages 10 to 24 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

**Statement of Financial Activities for the Year Ended 31 December 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	228,754	180,819	409,573
Charitable activities	4	7,837	-	7,837
Investment income	6	10	-	10
Total income		<u>236,601</u>	<u>180,819</u>	<u>417,420</u>
Expenditure on:				
Raising funds	7	(39,478)	(9,761)	(49,239)
Charitable activities	8	(42,115)	(136,143)	(178,258)
Other expenditure	9	<u>(95,959)</u>	<u>(57,886)</u>	<u>(153,845)</u>
Total expenditure		<u>(177,552)</u>	<u>(203,790)</u>	<u>(381,342)</u>
Net income/(expenditure)		59,049	(22,971)	36,078
Transfers between funds		<u>73,661</u>	<u>(73,661)</u>	<u>-</u>
Net movement in funds		132,710	(96,632)	36,078
Reconciliation of funds				
Total funds brought forward		<u>1,346,086</u>	<u>202,906</u>	<u>1,548,992</u>
Total funds carried forward	21	<u>1,478,796</u>	<u>106,274</u>	<u>1,585,070</u>

All of the charity's activities derive from continuing operations during the above two periods.

The Oasis Centre Community Project-East Manchester

(Registration number: 09915666)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	1,136,061	1,157,007
Investments	16	<u>100</u>	<u>100</u>
		<u>1,136,161</u>	<u>1,157,107</u>
Current assets			
Debtors	17	16,591	22,132
Cash at bank and in hand	18	<u>343,366</u>	<u>430,485</u>
		359,957	452,617
Creditors: Amounts falling due within one year	19	<u>(29,572)</u>	<u>(24,654)</u>
Net current assets		<u>330,385</u>	<u>427,963</u>
Net assets		<u>1,466,546</u>	<u>1,585,070</u>
Funds of the charity:			
Restricted		136,143	106,274
Unrestricted income funds			
Unrestricted		<u>1,330,403</u>	<u>1,478,796</u>
Total funds	21, 22	<u>1,466,546</u>	<u>1,585,070</u>

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 24 were approved by the trustees, and authorised for issue on 7 September 2023 and signed on their behalf by:



A Metcalfe
Trustee



DP Watkins
Trustee

The notes on pages 10 to 24 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Oasis Centre
929 Hyde Road
Gorton
Manchester
M18 7FB

These financial statements were authorised for issue by the trustees on 7 September 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Oasis Centre Community Project-East Manchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

Donations and legacies

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 by the charity 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 these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line
Computer equipment	33% straight line
Fixtures and fittings	10% straight line
Plant and equipment	20% straight line

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations to major appeals	-	-	-	3,000
Donations from companies, trusts and similar proceeds	37,132	177,372	214,504	248,958
Donations from individuals	62,282	16,950	79,232	76,564
Gift aid reclaimed	15,190	-	15,190	8,831
Grants, including capital grants;				
Government grants	-	-	-	68,320
Gifts in kind	-	-	-	3,900
	<u>114,604</u>	<u>194,322</u>	<u>308,926</u>	<u>409,573</u>

Volunteers give their time freely in serving the charity and the wider community, the value of which is unquantifiable.

Donations of clothing and bric a brac are made to the thrift shop and the value of these gifts is unquantifiable.

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Sale of food and charity shop items	<u>17,000</u>	<u>17,000</u>	<u>7,837</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Property rental income	<u>5,000</u>	<u>5,000</u>
Total for 2022	<u><u>5,000</u></u>	<u><u>5,000</u></u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

6 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	111	111	10

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted		Total 2022 £	Total 2021 £
Note	General £	Restricted £		
Fundraising and events	5,481	-	5,481	4,848
Staff Costs	37,166	2,897	40,063	44,391
	<u>42,647</u>	<u>2,897</u>	<u>45,544</u>	<u>49,239</u>

8 Expenditure on charitable activities

	Unrestricted		Total 2022 £	Total 2021 £
Note	General £	Restricted £		
Sale of food and charity shop items	199	27,781	27,980	9,171
Education	1,394	934	2,328	1,923
Emergency food parcels	-	-	-	11,898
Staff costs	84,835	123,510	208,345	152,356
	<u>86,428</u>	<u>152,225</u>	<u>238,653</u>	<u>175,348</u>

In addition to the expenditure analysed above, there are also governance costs of £3,540 (2021 - £2,910) which relate directly to charitable activities. See note 10 for further details.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

9 Other expenditure

		Unrestricted			
	Note	General £	Restricted £	Total 2022 £	Total 2021 £
Staff costs		72,367	14,110	86,477	84,516
Depreciation of tangible fixed assets		29,819	-	29,819	28,779
Running Costs		1,289	-	1,289	15,728
Legal & Professional		1,770	-	1,770	4,967
Insurance		4,945	-	4,945	4,606
Water rates		1,670	-	1,670	-
Light, heat and power		-	-	-	11,549
Light, heat and power		16,693	-	16,693	-
Repairs and maintenance		4,096	-	4,096	-
Cleaning		-	137	137	-
Telephone		1,818	-	1,818	150
Administration costs		-	555	555	-
Administration costs		3,445	-	3,445	-
Administration costs		7,137	-	7,137	1,960
Bank charges		953	-	953	692
Computer software and maintenance costs		942	-	942	883
Other interest payable		78	-	78	15
Governance costs		3,540	-	3,540	2,910
		<u>150,562</u>	<u>14,802</u>	<u>165,364</u>	<u>156,755</u>

10 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	590	590	540
Other fees paid to examiners	2,950	2,950	2,370
	<u>3,540</u>	<u>3,540</u>	<u>2,910</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

11 Government grants

During the previous year, the Charity received support from the government's Job Retention Scheme in order to preserve the jobs of its employees by placing them on furlough.

The amount of grants recognised in the financial statements was £- (2021 - £68,320).

12 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

A Metcalfe

£216 (2021: £216) of expenses were reimbursed to A Metcalfe during the year.

A Metcalfe was reimbursed for travel expenses.

13 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	309,554	255,682
Social security costs	20,806	19,066
Pension costs	4,109	2,593
Other staff costs	-	1,028
	<u>334,469</u>	<u>278,369</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Management	2	3
Fundraising	2	2
Oasis Centre Staff	<u>11</u>	<u>8</u>
	<u>15</u>	<u>13</u>

12 (2021 - 8) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

14 Taxation

The charity is a UK registered charity, number 1166834. All the company's income is applied to its charitable objects and the company is, therefore, exempt under current legislation from most forms of taxation. Value Added Tax is not recoverable by the company and is therefore charged to the Statement of Financial Activities or Balance Sheet as incurred.

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Other tangible fixed asset £	Total £
Cost					
At 1 January 2022	1,148,174	24,294	4,986	15,636	1,193,090
Additions	-	7,561	1,112	200	8,873
At 31 December 2022	<u>1,148,174</u>	<u>31,855</u>	<u>6,098</u>	<u>15,836</u>	<u>1,201,963</u>
Depreciation					
At 1 January 2022	26,791	1,832	3,948	3,512	36,083
Charge for the year	<u>22,963</u>	<u>2,986</u>	<u>723</u>	<u>3,147</u>	<u>29,819</u>
At 31 December 2022	<u>49,754</u>	<u>4,818</u>	<u>4,671</u>	<u>6,659</u>	<u>65,902</u>
Net book value					
At 31 December 2022	<u>1,098,420</u>	<u>27,037</u>	<u>1,427</u>	<u>9,177</u>	<u>1,136,061</u>
At 31 December 2021	<u>1,121,383</u>	<u>22,462</u>	<u>1,038</u>	<u>12,124</u>	<u>1,157,007</u>

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £1,098,420 (2021 - £1,121,384) in respect of leaseholds.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

16 Fixed asset investments

	2022	2021
	£	£
Shares in group undertakings and participating interests	<u>100</u>	<u>100</u>

Shares in group undertakings and participating interests

	Subsidiary undertakings	Total
	£	£
Cost		
At 1 January 2022	<u>100</u>	<u>100</u>
At 31 December 2022	<u>100</u>	<u>100</u>
Net book value		
At 31 December 2022	<u>100</u>	<u>100</u>
At 31 December 2021	<u>100</u>	<u>100</u>

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2022	2021	
Subsidiary undertakings					
The Oasis (Gorton) Trading Company	UK	Ordinary Shares	100%	100%	the development of building projects

Subsidiaries

The Oasis (Gorton) Trading Company Ltd gifts all profits to the charity. No gifts were made during 2021 or 2022.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

17 Debtors

	2022 £	2021 £
Due from group undertakings	1,332	732
Other debtors	15,259	21,400
	<u>16,591</u>	<u>22,132</u>

Debtors includes £1,332 (2021: £732) receivable after more than one year.

	2022 £	2021 £
Due from group undertakings	<u>1,332</u>	<u>732</u>

18 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>343,366</u>	<u>430,485</u>

19 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,683	2,343
Other creditors	17,783	17,783
Pension scheme creditor	1	3
Accruals	10,105	4,525
	<u>29,572</u>	<u>24,654</u>

20 Commitments

Capital commitments

The Charity has a commitment in respect of their new community centre building which is due for final completion after the year end.

The total amount contracted for but not provided in the financial statements was £17,034 (2021 - £17,034).

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

21 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted					
General	1,478,796	136,715	(279,637)	(5,471)	1,330,403
Total unrestricted	<u>1,478,796</u>	<u>136,715</u>	<u>(279,637)</u>	<u>(5,471)</u>	<u>1,330,403</u>
Restricted Funds					
Building Fund	22,729	-	-	-	22,729
Oglesby Charitable Trust	10,062	15,000	(25,062)	-	-
Other Restricted gifts	4,065	-	(3,100)	-	965
Cheshire Datasystems Limited	23,333	35,000	(29,261)	-	29,072
Lancaster Foundation	22,629	45,261	(61,893)	-	5,997
Albert Gubay Charitable Foundation	-	18,886	(24,357)	5,471	-
Trinity Investments	2,897	-	(2,897)	-	-
Covid Fund	7,114	-	(1,800)	-	5,314
Lloyds Covid grant	3,445	-	(137)	-	3,308
Booth Centre VIP Project	10,000	-	(10,000)	-	-
McGhee Trust	-	5,000	(3,750)	-	1,250
November 22 Fundraiser	-	75,175	(7,667)	-	67,508
Total Restricted	<u>106,274</u>	<u>194,322</u>	<u>(169,924)</u>	<u>5,471</u>	<u>136,143</u>
Total funds	<u>1,585,070</u>	<u>331,037</u>	<u>(449,561)</u>	<u>-</u>	<u>1,466,546</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted					
General	<u>1,346,086</u>	<u>236,601</u>	<u>(177,552)</u>	<u>73,661</u>	<u>1,478,796</u>
Total unrestricted	<u>1,346,086</u>	<u>236,601</u>	<u>(177,552)</u>	<u>73,661</u>	<u>1,478,796</u>
Restricted Funds					
Building Fund	105,326	3,000	(521)	(85,076)	22,729
Oglesby Charitable Trust	10,000	30,000	(29,938)	-	10,062
Tudor Trust	18,333	-	(23,648)	5,315	-
Other Restricted gifts	965	6,000	(3,011)	111	4,065
Cheshire Datasystems Limited	20,498	35,000	(34,822)	2,657	23,333
Lancaster Foundation	13,055	45,261	(41,762)	6,075	22,629
Albert Gubay Charitable Foundation	9,273	-	(10,990)	1,717	-
Trinity Investments	-	12,658	(9,761)	-	2,897
Covid Fund	16,301	8,900	(18,087)	-	7,114
Lloyds Covid grant	9,155	-	(1,250)	(4,460)	3,445
Booth Centre VIP Project	-	40,000	(30,000)	-	10,000
Total Restricted	<u>202,906</u>	<u>180,819</u>	<u>(203,790)</u>	<u>(73,661)</u>	<u>106,274</u>
Total funds	<u>1,548,992</u>	<u>417,420</u>	<u>(381,342)</u>	<u>-</u>	<u>1,585,070</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

The specific purposes for which the funds are to be applied are as follows:

Building fund: donations given to the building fund are restricted to being used for the new community building project

A number of corporations, trusts and individuals are providing funding for Covid-19 support, such as emergency food, activity packs and telephone support. Any balance remaining in this fund after the effects of Covid have diminished will be used to provide emergency food and support through the cost of living crisis.

In 2022 the following activities were funded by specific funders

The Oglesby Charitable Trust	Re-Start
Cheshire Datasystems Limited	Re-Skill and Crisis Support Project
The Lancaster Foundation	Next Step Catering
The Albert Gubay Charitable Foundation	Next Step Retail
Trinity Investments	Fundraiser Salary
Lloyds Bank Foundation	Covid adaptations
The Booth Centre	VIP programme
McGhee Trust	Management costs
November 2022 Fundraiser	Crisis Support Project

In 2021 the following activities were funded by specific funders

The Oglesby Charitable Trust	Re-Start
Tudor Trust	Re-Build
Cheshire Datasystems Limited	Re-Skill
The Lancaster Foundation	Next Step Catering
The Albert Gubay Charitable Foundation	Next Step Retail
Trinity Investments	Fundraiser Salary
Lloyds Bank Foundation	Covid adaptations
The Booth Centre	VIP Programme

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	1,136,061	-	1,136,061
Fixed asset investments	100	-	100
Current assets	204,806	155,151	359,957
Current liabilities	(10,564)	(19,008)	(29,572)
Total net assets	<u>1,330,403</u>	<u>136,143</u>	<u>1,466,546</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	1,157,007	-	1,157,007
Fixed asset investments	100	-	100
Current assets	328,242	124,375	452,617
Current liabilities	(6,553)	(18,101)	(24,654)
Total net assets	<u>1,478,796</u>	<u>106,274</u>	<u>1,585,070</u>

THE OASIS CENTRE COMMUNITY PROJECT-EAST MANCHESTER

England & Wales - Charity number 1166834

Accounts

Company registration number: 09915666

Charity registration number: 1166834

The Oasis Centre Community Project-East Manchester

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

The Oasis Centre Community Project-East Manchester

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 to 27

The Oasis Centre Community Project-East Manchester

Reference and Administrative Details

Trustees	A Metcalfe
	DP Watkins
	J Stevenson
	S Cook
	SE Cook
	DHE Waters
	TA Bassford
Secretary	A Metcalfe
Principal Office	The Oasis Centre
	929 Hyde Road Gorton Manchester M18 7FB
	The charity is incorporated in England and Wales.
Company Registration Number	09915666
Charity Registration Number	1166834
Solicitors	Linder Myers
	Sale Point
	126-150 Washway Road
	Sale
	Manchester M33 6AG
Bankers	Royal Bank of Scotland Manchester
Independent Examiner	Paul Roper
	McKellens Ltd
	Chartered Accountants
	11 Riverview
	The Embankment Business Park
	Vale Road
	Heaton Mersey Stockport SK4 3GN

The Oasis Centre Community Project-East Manchester

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2021.

Objectives and activities

Objects and aims

The Charity's Objects are specifically restricted to the following:

1. to further or benefit the residents of Gorton and the surrounding area of East Manchester, without distinction of gender, sexual orientation, race or of political religious or other opinions, by the provision of facilities, in the interest of social welfare and/or health with the object of improving the conditions of life of the said residents and communicating Christian hope, faith and unconditional love;
2. to establish and operate centres for activities promoted by the Charity in furtherance of the Object 1; and
3. to support other organisations in any location who provide or who are considering whether to provide, facilities in the interest of social welfare and/or health with the object of improving the conditions of life of the residents in the area they operate in and communicating Christian hope, faith and unconditional love.

Our mission is to provide the unconditional love, care and support required to enable people in our community to overcome the effects of deprivation around them and to live peaceful, productive, and fulfilling lives. Oasis is all about loving people well, especially those who have been forgotten, rejected, or neglected. Oasis helps people tackle crisis issues, become motivated and aspirational, discover community and a sense of belonging, and grow the skills they need for a better life. We run an open-access community centre on Monday-Thursday every week. We provide emergency food packs, free meals, advice, activities, education, volunteering, and work club through five programmes of structured support:

RE-BUILD: moving clients' lives from chaos to stability: helping clients become safe and healthy. We achieve this by providing Emergency Provision, a Free Café, a Charity Shop, and a Crisis Support Service.

RE-ENGAGE: moving clients from isolation to inclusion: helping clients become involved and enjoy life together with others. We achieve this by providing stimulating and engaging group activities including wellbeing workshops/events, a choir, craft, keep fit, a gardening club and the Oasis Client Committee.

RE-SKILL: moving clients from hopelessness to being skilled and aspirational: helping clients learn and achieve. We achieve this by providing a basic education programme in Maths, English, ESOL, Cookery, History, Budgeting, and Art. We also offer Educational Day Trips.

RE-START: moving clients from a place of worklessness to being employed: helping clients find work and contribute. We achieve this by providing 1-2-1 Basic IT training, a Touch, Type, Read and Spell course, a tablet course, and a Work Club.

NEXT STEP: moving clients from a place of no work experience to volunteering, helping clients find value and worth. We achieve this by creating a safe, productive, and creative working environment to ensure clients have every opportunity to learn new skills, build confidence and self-reliance through retail and catering. We have also developed a personalised and client-led basic skills programme to encourage, equip and ensure that each client has maximum choice, participation and is empowered to make positive steps toward employment.

The Oasis Centre Community Project-East Manchester

Trustees' Report

Objectives, strategies and activities

Key statistics, strategies, and activities for 12-months ending on 31st December 2021 run by 8 full-time paid staff, 9 paid part-time staff and 39 volunteers.

For the first six and a half months we continued to support Oasis clients, local residents, schools, Churches, charities, hotels housing our homeless communities and care homes with 3 support programmes: Crisis support, Emergency food and Education & well-being support.

The Oasis Centre has been a daily lifeline to hundreds of people giving many a reason to get up in the morning but we have experienced the most challenging year ever, and our community has been hit badly. People already struggling with complex needs, have been pushed to their limits. We have seen our community lose so much in the past year: family members, health, jobs and homes. Many people have also come to us for the first time, having lost employment and finding themselves in crisis. Our emergency food provision has soared, and crisis support has become a central part of what we do.

By December 2020 we recognised that our COVID-19 support programme needed re-evaluating. We had been running our COVID-19 support programme for 9 months and felt it was time to start preparing our East Manchester communities for the road out of lockdown and returned back to our normal emergency provision support.

Below shows statistics relating to the first 6 ½ months of 2021:

- (1) Crisis support issues dealt with - 1,376
- (2) Emergency food (delivered) - 31 Emergency food (collected) - 1,613
- (3) Education and well-being packs - 1,615
- (4) Well-being phone calls – 491

The Oasis Centre Community Project-East Manchester

Trustees' Report

For the latter five and a half months when government covid restrictions were lifted The Oasis Centre was able to return to our 5 programmes of support:

RE-BUILD: moving people's lives from chaos to stability: helping people become safe and healthy. We have achieved this by providing emergency provision, a free café, a charity shop and a crisis support service.

RE-ENGAGE: moving people from isolation to inclusion: helping people become involved and enjoy. We have achieved this by providing stimulating and engaging group activities including wellbeing workshops, craft, a games area including pool, table tennis and activity tables. We have also partnered with the Halle creating an Oasis choir.

RE-SKILL: moving people from hopelessness to being skilled and aspirational: helping people learn and achieve. We have achieved this by providing a basic education programme in Maths, English, ESOL, Community English, history, project work and art. We have also offered educational day trips on the Manchester canal and 'Walk with Amal' (giant puppet being walked from Syria to Manchester).

RE-START: moving people from a place of worklessness to being employed: helping people find work and contribute. We have achieved this by providing free access to laptops and the internet, 1-2-1 Basic IT training, C.V. support and a Work Club offering 1-2-1 care.

NEXT STEP: moving people from inexperience to volunteering: helping people find value and worth. We have achieved this by creating a safe, productive and creative working environment to ensure clients have every opportunity to learn new skills, build confidence and self-reliance through retail and catering. We have also offered a personalised and client led basic skills programme to encourage, equip and ensure that each person has maximum choice, participation and is empowered to make positive steps toward.

The Oasis Centre is a lifeline to hundreds of people in East Manchester including families living on benefits, long-term unemployed, asylum seekers and refugees, homeless people, ex-offenders, people struggling with alcohol and drug dependency, people struggling with mental, emotional, learning and cognitive difficulties. Oasis offers holistic support to people in crisis and works with them until they are stable, healthy and work/life ready.

Our mission is to provide the unconditional love, care and support required to enable people in our East Manchester communities to overcome the deprivation around them and to live peaceful, productive, and fulfilling lives. Oasis is all about loving people well, especially those who have been forgotten, rejected, or neglected. Oasis helps our communities tackle crisis issues, become motivated and aspirational, discover community and a sense of belonging, and grow the skills they need for a better life.

The Oasis Centre Community Project-East Manchester

Trustees' Report

Below shows statistics relating to the latter 5 ½ months of 2021 running our holistic support programmes 5 days a week:

- Footfall of 5,931 client attendance
- 650 individual people supported
- 515 new people started using our services for the first time
- 60% women and 40% men
- 50% BAME community
- 2,963 crisis issues were dealt with
- 5,500 free hot meals served
- 154 people engaged in our basic adult education programme
- 92 people were supported through our IT and Work Club programme
- 18 clients enrolled on our Next Step programme
- 14 people found employment through our work club
- 249 separate visits from outside health and support agencies
- In September: we opened on Friday's enabling us to operate a 5-day week service. We celebrated our 20th Anniversary and new centre build.
- In October we launched our Friday Feasts celebrating and embracing our multi-cultural community
- In December 69 people received certificates at our Education Awards Ceremony, 102 people enjoyed our annual Christmas party and our very own Oasis Choir (in partnership with Halle) held a Carol Concert.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The company was incorporated and is governed by the Memorandum and Articles of Association. Originally adopted on 14th December 2015, the Articles of Association were superseded by new articles which were adopted on 20th September 2021.

Financial review

Policy on reserves

The charity maintains a policy of holding cash reserves sufficient to fund at least six months of expenditure.

The Oasis Centre Community Project-East Manchester

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

Looking to our immediate future: Re-enhance programme starting January 2022.

By September 2021 we settled into our usual structured support seeing an average of 60 new people using our centre for the first time each month. We also saw an average of 70 individual people coming in per day. Now situated on a busy main road, offering holistic and accessible support in our brand-new purpose build centre – we are in a very privileged position to offer our East Manchester communities exactly what they need post pandemic.

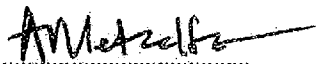
Our Re-enhance programme will make a significant impact on the rise in footfall and crisis issues as lockdown support has been phased out, our homeless community lose their temporary accommodation, withdrawal of £20 pw Universal Credit supplement and eviction moratoriums cease. We expect demand for our services to increase dramatically in 2022 and we need to be prepared. Therefore, we have decided to use unrestricted funds graciously given by trust funds, local businesses and individuals throughout lockdown towards 3 additional positions and a new project for a twelve-month period.

- Two additional crisis support workers will enhance our Re-build programme expanding our ability to assist up to 100 more people per month suffering food/clothing poverty, housing issues, eviction, homelessness, job redundancy, benefit and debt issues, addiction, mental health, isolation, asylum and refugee issues.

- A Re-engage support worker will be a first point of contact for new people arriving at the Centre and ensure that people are integrated into the life of the Centre.

- Friday Feasts project. Since July 2021 we welcomed 24 different nationalities into The Oasis Centre, many of these communities struggled to engage with our Gorton and East Manchester communities and many have felt excluded. We are continuing to see a dramatic increase in our BAME communities accessing all our services of support. Our BAME communities now represent 50% of our regular Oasis community. We therefore launched our community English programme in September 2021 which introduces our English-speaking residents with our asylum and refugee communities. Through a tailored cohesion focused programme clients support one another in basic English, Arabic and communication skills which has been a massive success. The Re-enhance programme will develop our community English programme to involve Friday Feasts which will showcase different people's culture and traditional foods helping build friendships, solidarity, communication and confidence. With the help of the kitchen team different community groups will decide on a menu, source food, create meals and connect with our education programme to create a fact sheet on their country. We believe this will have a significant impact on helping our BAME communities feel welcomed, valued and supported helping them access our holistic services. It will also be a wonderful environment for our local residents to learn, celebrate and unite our diverse neighbourhood.

The annual report was approved by the trustees of the charity on Sep 8, 2022 and signed on its behalf by:



A Metcalfe
Trustee

The Oasis Centre Community Project-East Manchester

Statement of Trustees' Responsibilities

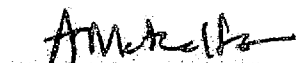
The trustees (who are also the directors of The Oasis Centre Community Project-East Manchester for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these 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 applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.

Approved by the trustees of the charity on SEP 8, 2022 and signed on its behalf by:



A Metcalfe
Trustee

The Oasis Centre Community Project-East Manchester

Independent Examiner's Report to the trustees of The Oasis Centre Community Project-East Manchester

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 9 to 27.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Oasis Centre Community Project-East Manchester (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of The Oasis Centre Community Project-East Manchester are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since The Oasis Centre Community Project-East Manchester's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Oasis Centre Community Project-East Manchester as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Roper
McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road, Heaton Mersey
Stockport
SK4 3GN

Date: 29/5/22

The Oasis Centre Community Project-East Manchester

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	228,754	180,819	409,573
Charitable activities	4	7,837	-	7,837
Investment income	5	10	-	10
Total Income		<u>236,601</u>	<u>180,819</u>	<u>417,420</u>
Expenditure on:				
Raising funds	6	(39,478)	(9,761)	(49,239)
Charitable activities	7	(39,205)	(136,143)	(175,348)
Other expenditure	8	<u>(98,869)</u>	<u>(57,886)</u>	<u>(156,755)</u>
Total Expenditure		<u>(177,552)</u>	<u>(203,790)</u>	<u>(381,342)</u>
Net income/(expenditure)		59,049	(22,971)	36,078
Transfers between funds		<u>73,661</u>	<u>(73,661)</u>	-
Net movement in funds		132,710	(96,632)	36,078
Reconciliation of funds				
Total funds brought forward		<u>1,346,086</u>	<u>202,906</u>	<u>1,548,992</u>
Total funds carried forward	20	<u>1,478,796</u>	<u>106,274</u>	<u>1,585,070</u>

The notes on pages 13 to 27 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	267,121	393,447	660,568
Charitable activities	4	3,454	-	3,454
Investment income	5	-	161	161
Total income		<u>270,575</u>	<u>393,608</u>	<u>664,183</u>
Expenditure on:				
Raising funds	6	(22,936)	(23,597)	(46,533)
Charitable activities	7	(95,321)	(136,343)	(231,664)
Other expenditure	8	<u>(72,688)</u>	<u>(5,868)</u>	<u>(78,556)</u>
Total expenditure		<u>(190,945)</u>	<u>(165,808)</u>	<u>(356,753)</u>
Net income		79,630	227,800	307,430
Transfers between funds		<u>1,115,315</u>	<u>(1,115,315)</u>	<u>-</u>
Net movement in funds		1,194,945	(887,515)	307,430
Reconciliation of funds				
Total funds brought forward		<u>151,141</u>	<u>1,090,421</u>	<u>1,241,562</u>
Total funds carried forward	20	<u>1,346,086</u>	<u>202,906</u>	<u>1,548,992</u>

All of the charity's activities derive from continuing operations during the above two periods.

The Oasis Centre Community Project-East Manchester

(Registration number: 09915666)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	1,157,007	1,095,416
Investments	15	<u>100</u>	<u>100</u>
		<u>1,157,107</u>	<u>1,095,516</u>
Current assets			
Debtors	16	22,132	22,370
Cash at bank and in hand	17	<u>430,485</u>	<u>465,900</u>
		452,617	488,270
Creditors: Amounts falling due within one year	18	<u>(24,654)</u>	<u>(34,794)</u>
Net current assets		<u>427,963</u>	<u>453,476</u>
Net assets		<u>1,585,070</u>	<u>1,548,992</u>
Funds of the charity:			
Restricted		106,274	202,906
Unrestricted income funds			
Unrestricted		<u>1,478,796</u>	<u>1,346,086</u>
Total funds	20, 21	<u>1,585,070</u>	<u>1,548,992</u>

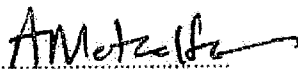
For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 27 were approved by the trustees, and authorised for issue on ~~SEP 8, 2022~~ and signed on their behalf by:


A Metcalfe
Trustee


DP Watkins
Trustee

The notes on pages 13 to 27 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

Statement of Cash Flows for the Year Ended 31 December 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		36,078	307,430
Adjustments to cash flows from non-cash items			
Depreciation	6, 8	28,780	6,049
Investment income	5	<u>(10)</u>	<u>(161)</u>
		64,848	313,318
Working capital adjustments			
Decrease/(increase) in debtors	16	238	(15,787)
Decrease in creditors	18	<u>(10,140)</u>	<u>(56,596)</u>
Net cash flows from operating activities		<u>54,946</u>	<u>240,935</u>
Cash flows from investing activities			
Interest receivable and similar income	5	10	161
Purchase of tangible fixed assets	14	<u>(90,371)</u>	<u>(299,189)</u>
Net cash flows from investing activities		<u>(90,361)</u>	<u>(299,028)</u>
Net decrease in cash and cash equivalents		(35,415)	(58,093)
Cash and cash equivalents at 1 January		<u>465,900</u>	<u>523,993</u>
Cash and cash equivalents at 31 December		<u><u>430,485</u></u>	<u><u>465,900</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Oasis Centre
929 Hyde Road
Gorton
Manchester
M18 7FB

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Oasis Centre Community Project-East Manchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

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 by the charity 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 these conditions will be fulfilled in the reporting period.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line
Computer equipment	33% straight line
Fixtures and fittings	10% straight line
Plant and equipment	20% straight line

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations to major appeals	-	3,000	3,000	182,806
Donations from companies, trusts and similar proceeds	75,039	173,919	248,958	281,471
Donations from individuals	76,564	-	76,564	86,447
Gift aid reclaimed	8,831	-	8,831	16,224
Grants, including capital grants;				
Government grants	68,320	-	68,320	76,371
Gifts in kind	-	3,900	3,900	17,249
	<u>228,754</u>	<u>180,819</u>	<u>409,573</u>	<u>660,568</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Sale of food and charity shop items	<u>7,837</u>	<u>7,837</u>	<u>3,454</u>

5 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>10</u>	<u>10</u>	<u>161</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Expenditure on raising funds

a) Costs of generating donations and legacies

		Unrestricted		Total	Total
	Note	General £	Restricted £	2021 £	2020 £
Fundraising and events		4,848	-	4,848	2,646
Staff Costs		34,630	9,761	44,391	43,887
		<u>39,478</u>	<u>9,761</u>	<u>49,239</u>	<u>46,533</u>

7 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General £	Restricted £	2021 £	2020 £
Sale of food and charity shop items		-	9,171	9,171	4,510
Education		487	1,436	1,923	16,361
Emergency food parcels		-	11,898	11,898	41,892
Staff costs		38,718	113,638	152,356	166,681
		<u>39,205</u>	<u>136,143</u>	<u>175,348</u>	<u>229,444</u>

In addition to the expenditure analysed above, there are also governance costs of £2,910 (2020 - £2,220) which relate directly to charitable activities. See note 9 for further details.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

8 Other expenditure

		Unrestricted		Total	Total
	Note	General	Restricted	2021	2020
		£	£	£	£
Staff costs		58,803	25,713	84,516	48,594
Depreciation of tangible fixed assets		28,779	-	28,779	6,049
Rent		-	-	-	8,606
Running Costs		231	15,497	15,728	9,406
Legal & Professional		4,446	521	4,967	300
Insurance		-	4,606	4,606	2,478
Light, heat and power		-	11,549	11,549	-
Telephone		150	-	150	-
Travel and subsistence		-	-	-	414
Administration costs		1,960	-	1,960	994
Bank charges		692	-	692	686
Computer software and maintenance costs		883	-	883	747
Other interest payable		15	-	15	282
Governance costs		2,910	-	2,910	2,220
		<u>98,869</u>	<u>57,886</u>	<u>156,755</u>	<u>80,776</u>

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total	Total
	General	2021	2020
	£	£	£
Independent examiner fees			
Examination of the financial statements	540	540	660
Other fees paid to examiners	2,370	2,370	1,560
	<u>2,910</u>	<u>2,910</u>	<u>2,220</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

10 Government grants

During the year, the Charity received support from the government's Job Retention Scheme in order to preserve the jobs of its employees by placing them on furlough.

The amount of grants recognised in the financial statements was £68,320 (2020 - £76,371).

11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

A Metcalfe

£216 (2020: £Nil) of expenses were reimbursed to A Metcalfe during the year.

A Metcalfe was reimbursed for travel expenses.

12 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	255,682	242,324
Social security costs	19,066	14,388
Pension costs	2,593	2,265
Other staff costs	1,028	-
	<u>278,369</u>	<u>258,977</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Management	3	2
Fundraising	2	2
Oasis Centre Staff	8	9
	<u>13</u>	<u>13</u>

8 (2020 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

13 Taxation

The charity is a UK registered charity, number 1166834. All the company's income is applied to its charitable objects and the company is, therefore, exempt under current legislation from most forms of taxation. Value Added Tax is not recoverable by the company and is therefore charged to the Statement of Financial Activities or Balance Sheet as incurred.

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Other tangible fixed asset £	Total £
Cost					
At 1 January 2021	1,078,656	8,060	4,149	11,854	1,102,719
Additions	<u>69,518</u>	<u>16,234</u>	<u>837</u>	<u>3,782</u>	<u>90,371</u>
At 31 December 2021	<u>1,148,174</u>	<u>24,294</u>	<u>4,986</u>	<u>15,636</u>	<u>1,193,090</u>
Depreciation					
At 1 January 2021	3,596	143	2,556	1,008	7,303
Charge for the year	<u>23,195</u>	<u>1,689</u>	<u>1,392</u>	<u>2,504</u>	<u>28,780</u>
At 31 December 2021	<u>26,791</u>	<u>1,832</u>	<u>3,948</u>	<u>3,512</u>	<u>36,083</u>
Net book value					
At 31 December 2021	<u>1,121,383</u>	<u>22,462</u>	<u>1,038</u>	<u>12,124</u>	<u>1,157,007</u>
At 31 December 2020	<u>1,075,060</u>	<u>7,917</u>	<u>1,593</u>	<u>10,846</u>	<u>1,095,416</u>

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £1,121,384 (2020 - £1,075,060) in respect of leaseholds.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

15 Fixed asset investments

	2021 £	2020 £
Shares in group undertakings and participating interests	<u>100</u>	<u>100</u>

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 January 2021	<u>100</u>	<u>100</u>
At 31 December 2021	<u>100</u>	<u>100</u>
Net book value		
At 31 December 2021	<u>100</u>	<u>100</u>
At 31 December 2020	<u>100</u>	<u>100</u>

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2021	2020	
Subsidiary undertakings					
The Oasis (Gorton) Trading Company	UK	Ordinary Shares	0%	100%	the development of building projects

Subsidiaries

The Oasis (Gorton) Trading Company Ltd gifts all profits to the charity. During the year, a donation of £nil (2020: £104,213) was made to fund the building project.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

16 Debtors

	2021 £	2020 £
Due from group undertakings	732	-
Accrued income	-	9,861
Other debtors	21,400	12,509
	<u>22,132</u>	<u>22,370</u>

Debtors includes £732 (2020: £Nil) receivable after more than one year.

	2021 £
Due from group undertakings	<u>732</u>

17 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	379,639	318,617
Cash at bank	50,846	147,283
	<u>430,485</u>	<u>465,900</u>

18 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	2,343	(158)
Other creditors	17,783	32,732
Pension scheme creditor	3	-
Accruals	4,525	2,220
	<u>24,654</u>	<u>34,794</u>

19 Commitments

Capital commitments

The Charity has a commitment in respect of their new community centre building which is due for final completion after the year end.

The total amount contracted for but not provided in the financial statements was £17,034 (2020 - £41,523).

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

20 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted					
General	1,346,086	236,601	(177,552)	73,661	1,478,796
Total unrestricted	<u>1,346,086</u>	<u>236,601</u>	<u>(177,552)</u>	<u>73,661</u>	<u>1,478,796</u>
Restricted Funds					
Building Fund	105,326	3,000	(521)	(85,076)	22,729
Oglesby Charitable Trust	10,000	30,000	(29,938)	-	10,062
Tudor Trust	18,333	-	(23,648)	5,315	-
Other Restricted gifts	965	6,000	(3,011)	111	4,065
Cheshire Datasystems Limited	20,498	35,000	(34,822)	2,657	23,333
Lancaster Foundation	13,055	45,261	(41,762)	6,075	22,629
Albert Gubay Charitable Foundation	9,273	-	(10,990)	1,717	-
Trinity Investments	-	12,658	(9,761)	-	2,897
Covid Fund	16,301	8,900	(18,087)	-	7,114
Lloyds Covid grant	9,155	-	(1,250)	(4,460)	3,445
Booth Centre VIP Project	-	40,000	(30,000)	-	10,000
Total Restricted	<u>202,906</u>	<u>180,819</u>	<u>(203,790)</u>	<u>(73,661)</u>	<u>106,274</u>
Total funds	<u>1,548,992</u>	<u>417,420</u>	<u>(381,342)</u>	<u>-</u>	<u>1,585,070</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted					
General	151,141	270,575	(190,945)	1,115,315	1,346,086
Total unrestricted	<u>151,141</u>	<u>270,575</u>	<u>(190,945)</u>	<u>1,115,315</u>	<u>1,346,086</u>
Restricted Funds					
Building Fund	1,020,928	182,967	-	(1,098,569)	105,326
Oglesby Charitable Trust	6,115	30,000	(22,713)	(3,402)	10,000
Tudor Trust	20,186	20,000	(28,782)	6,929	18,333
Lloyds Bank Enable Grant	-	7,500	(13,866)	6,366	-
Other Restricted gifts	-	965	-	-	965
Cheshire Datasystems Limited	16,544	45,274	(28,890)	(12,430)	20,498
Lancaster Foundation	14,497	24,311	(9,271)	(16,482)	13,055
Albert Gubay Charitable Foundation	12,151	-	(4,795)	1,917	9,273
Trinity Investments	-	9,375	(9,731)	356	-
Covid Fund	-	64,061	(47,760)	-	16,301
Lloyds Covid grant	-	9,155	-	-	9,155
Total Restricted	<u>1,090,421</u>	<u>393,608</u>	<u>(165,808)</u>	<u>(1,115,315)</u>	<u>202,906</u>
Total funds	<u><u>1,241,562</u></u>	<u><u>664,183</u></u>	<u><u>(356,753)</u></u>	<u><u>-</u></u>	<u><u>1,548,992</u></u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

The specific purposes for which the funds are to be applied are as follows:

Building fund: donations given to the building fund are restricted to being used for the new community building project

A number of corporations, trusts and individuals are providing funding for Covid-19 support, such as emergency food, activity packs and telephone support. Any balance remaining in this fund after the effects of Covid have diminished will be used to provide emergency food and support through the cost of living crisis.

In 2021 the following activities were funded by specific funders

The Oglesby Charitable Trust	Re-Start
Tudor Trust	Re-Build
Cheshire Datasystems Limited	Re-Skill
The Lancaster Foundation	Next Step Catering
The Albert Gubay Charitable Foundation	Next Step Retail
Trinity Investments	Fundraiser Salary
Lloyds Bank Foundation	Covid adaptations
The Booth Centre	VIP programme

In 2020 the following activities were funded by specific funders

The Oglesby Charitable Trust	Re-Start
Tudor Trust	Re-Build
Lloyds Bank Enable Fund	Fundraiser salary
Cheshire Datasystems Limited	Re-Skill
Cheshire Datasystems Limited	Tablet and laptop tuition
The Lancaster Foundation	Next Step Catering
The Albert Gubay Charitable Foundation	Next Step Retail
Trinity Investments	Fundraiser Salary
Lloyds Bank Foundation	Covid adaptations

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	1,157,007	-	1,157,007
Fixed asset investments	100	-	100
Current assets	356,263	96,222	452,485
Current liabilities	(24,654)	-	(24,654)
Total net assets	1,488,716	96,222	1,584,938
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	1,095,416	-	1,095,416
Fixed asset investments	100	-	100
Current assets	253,381	234,889	488,270
Current liabilities	(2,812)	(31,982)	(34,794)
Total net assets	1,346,085	202,907	1,548,992

THE OASIS CENTRE COMMUNITY PROJECT-EAST MANCHESTER

England & Wales - Charity number 1166834

Accounts

Company registration number: 09915666

Charity registration number: 1166834

The Oasis Centre Community Project-East Manchester

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

The Oasis Centre Community Project-East Manchester

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 to 26

The Oasis Centre Community Project-East Manchester

Reference and Administrative Details

Trustees	A Metcalfe DP Watkins J Stevenson S Cook SE Cook DHE Waters TA Bassford
Secretary	A Metcalfe
Principal Office	The Oasis Centre 929 Hyde Road Gorton Manchester M18 7FB The charity is incorporated in England and Wales.
Company Registration Number	09915666
Charity Registration Number	1166834
Solicitors	Linder Myers Sale Point 126-150 Washway Road Sale Manchester M33 6AG
Bankers	Royal Bank of Scotland Manchester
Independent Examiner	Paul Roper McKellens Ltd Chartered Accountants 11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN

The Oasis Centre Community Project-East Manchester

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

Objectives and activities

Objects and aims

Our mission is to provide the unconditional love, care and support required to enable people in our community to overcome the effects of deprivation around them and to live peaceful, productive, and fulfilling lives. Oasis is all about loving people well, especially those who have been forgotten, rejected, or neglected. Oasis helps people tackle crisis issues, become motivated and aspirational, discover community and a sense of belonging, and grow the skills they need for a better life. We run an open-access community centre on Monday-Thursday every week. We provide emergency food packs, free meals, advice, activities, education, volunteering, and work club through five programmes of structured support:

RE-BUILD: moving clients' lives from chaos to stability: helping clients become safe and healthy. We achieve this by providing Emergency Provision, a Free Café, a Charity Shop, and a Crisis Support Service.

RE-ENGAGE: moving clients from isolation to inclusion: helping clients become involved and enjoy life together with others. We achieve this by providing stimulating and engaging group activities including wellbeing workshops/events, a choir, craft, keep fit, a gardening club and the Oasis Client Committee.

RE-SKILL: moving clients from hopelessness to being skilled and aspirational: helping clients learn and achieve. We achieve this by providing a basic education programme in Maths, English, ESOL, Cookery, History, Budgeting, and Art. We also offer Educational Day Trips.

RE-START: moving clients from a place of worklessness to being employed: helping clients find work and contribute. We achieve this by providing 1-2-1 Basic IT training, a Touch, Type, Read and Spell course, a tablet course, and a Work Club.

NEXT STEP: moving clients from a place of no work experience to volunteering, helping clients find value and worth. We achieve this by creating a safe, productive, and creative working environment to ensure clients have every opportunity to learn new skills, build confidence and self-reliance through retail and catering. We have also developed a personalised and client-led basic skills programme to encourage, equip and ensure that each client has maximum choice, participation and is empowered to make positive steps toward employment.

Objectives, strategies and activities

Key statistics, strategies, and activities for three months ending 31st March 2020 (pre lockdown)

- Footfall of 2,719 client attendance
- 300 individual people supported
- 147 people started using our services for the first time
- 976 crisis issues dealt with
(including: 131 housing issues, 84 benefit calls, 85 benefit forms completed, 34 benefit letters, 134 debt/finances issues, 58 issues relating to utilities, 8 food/clothing poverty packs, 178 asylum issues, 45 educational issues, 42 medical issues, 20 signposting, 81 online point, 76 miscellaneous)
- 2,500 free hot meals served
- 144 people engaged in our basic adult education programme
- 121 people supported through our IT and Work Club programme
- 8 clients enrolled on our Next Step programme, over 50 people engaged, approx. 2,400 service engagements through the programme.
- 8 people found employment through our work club
- 72 separate visits from outside health and support agencies

The Oasis Centre Community Project-East Manchester

Trustees' Report

Key statistics, strategies, and activities for 9-months of lockdown ending on 31st December 2020.

Due to the vulnerability of our clients, including underlying health conditions, often poor hygiene, and lack of COVID-19 awareness we decided to close our centre to the general public and work remotely a week before national lockdown. Since then, we have been supporting Oasis clients, local residents, schools, churches, charities and care homes with three support programmes:

1. Food Provision. The Oasis café is a lifeline to many people in the community who are vulnerable and disadvantaged. We would normally provide a breakfast and a warm meal four days a week but we had to close this service immediately. As a result, we scaled up our emergency food provision to provide food parcels for people who would normally use our free café. In our food parcels, we aim to provide enough food to last a household one week. We have also delivered food parcels to residents under the COVID-19 'shelter' scheme and those who have lost their jobs due to lockdown.

2. Crisis Support. When we closed our doors to the general public, we were working with people who had significant, multi-layered issues and knew that this support could not stop without putting these individuals and families at risk. We continue to work through their issues through online and telephone support. We are also supporting new clients who have been affected by the pandemic.

3. Wellbeing Support. We recognised that isolation and loneliness were going to be major factors during this unprecedented time. To help protect against the detrimental effects of boredom, isolation, and loneliness, we have been producing weekly activity packs. As well as continuing with English and Maths exercises that would have taken place in the Centre, we have provided people with the resources to grow their own vegetables, create homemade ornaments, cards and gifts to keep and give to family and friends. We also provide regular phone calls to clients ensuring they are well and to help us pick up any additional needs they may have.

The COVID-19 crisis has highlighted our flexible, relevant, and logical model of support. Below are statistics for the 9-month lockdown period ending 31st December 2020:

- 441 emergency food parcels delivered to 'sheltered' residents
- 2,852 emergency food parcels collected by people suffering food poverty
- 1,861 education and wellbeing packs delivered to isolated and vulnerable adults and families
- 642 phone calls to isolated people relieving loneliness and seclusion
- 622 crisis issues addressed
- 76 emergency clothing packs given to individuals suffering clothing poverty

The Oasis Centre Community Project-East Manchester

Trustees' Report

The COVID-19 Pandemic

Our team of 12 operational staff were all furloughed at one stage or another during 2020. Payments of £76,371 were received under the Job Retention Scheme. The trustees do not envisage making any redundancies as a result of the COVID-19 pandemic and indeed the funding position at the year-end remained strong as a result of these furlough receipts combined with the generosity of the corporate and individual donors who increased their giving during the pandemic.

Capital Project

Our building project was substantially completed in October 2020 and we were able to take up occupancy of the building from 6th October 2020. Activities remained largely by appointment only during the pandemic, but the building was opened fully to the East Manchester community on 19th July 2021. The trustees would like to express their appreciation to the main contractor, Watsons Homes, the architects Greys Architecture, and the quantity surveyors Wilkinson Cowan for their hard work in delivering the project. Also to Manchester City Council and One Manchester Housing Association for working with Oasis to secure an appropriate site, and to the many trusts funds, corporations and individuals who generously provided funding to enable the construction to come to fruition.

The building has already received the following awards

- RICS North West Social Impact Awards (Leisure) 2020
- RICS North West Social Impact Awards Project of the Year 2020
- RICS National Social Impact Awards (Leisure) Project of the Year 2020

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The company was incorporated and is governed by the Memorandum and Articles of Association dated 14th December 2015

Financial review

Policy on reserves

The charity maintains a policy of holding cash reserves sufficient to fund at least six months of expenditure.

The Oasis Centre Community Project-East Manchester

Trustees' Report

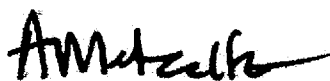
Plans for future periods

Aims and key objectives for future periods

Our focus over the coming year will be twofold:

- To continue to support our East Manchester community as it responds to the aftermath of the COVID-19 pandemic by maintaining our five core projects and expanding the reach of our activities by fully utilising our new building.
- Using the expertise that Oasis has developed over a 20-year period, to help churches and other organisations to set up their own facilities in a way which is appropriate to their location and the needs of their communities. Oasis is in the process of amending its charitable objects to facilitate this new activity.

The annual report was approved by the trustees of the charity on 20 September 2021 and signed on its behalf by:



.....
A Metcalfe
Trustee

The Oasis Centre Community Project-East Manchester

Statement of Trustees' Responsibilities

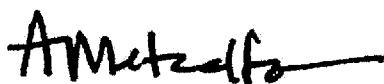
The trustees (who are also the directors of The Oasis Centre Community Project-East Manchester for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these 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 applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.

Approved by the trustees of the charity on 20 September 2021 and signed on its behalf by:



A Metcalfe
Trustee

The Oasis Centre Community Project-East Manchester

Independent Examiner's Report to the trustees of The Oasis Centre Community Project-East Manchester

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 8 to 26.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Oasis Centre Community Project-East Manchester (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of The Oasis Centre Community Project-East Manchester are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since The Oasis Centre Community Project-East Manchester's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Oasis Centre Community Project-East Manchester as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
Paul Roper
McKellens Ltd
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road, Heaton Mersey
Stockport
SK4 3GN

Date: 21/5/21

The Oasis Centre Community Project-East Manchester

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	267,121	393,447	660,568
Charitable activities	4	3,454	-	3,454
Investment income	5	-	161	161
Total Income		<u>270,575</u>	<u>393,608</u>	<u>664,183</u>
Expenditure on:				
Raising funds	6	(22,936)	(23,597)	(46,533)
Charitable activities	7	(93,101)	(136,343)	(229,444)
Other expenditure	8	(74,908)	(5,868)	(80,776)
Total Expenditure		<u>(190,945)</u>	<u>(165,808)</u>	<u>(356,753)</u>
Net income		79,630	227,800	307,430
Transfers between funds		<u>1,115,315</u>	<u>(1,115,315)</u>	<u>-</u>
Net movement in funds		1,194,945	(887,515)	307,430
Reconciliation of funds				
Total funds brought forward		<u>151,141</u>	<u>1,090,421</u>	<u>1,241,562</u>
Total funds carried forward	19	<u><u>1,346,086</u></u>	<u><u>202,906</u></u>	<u><u>1,548,992</u></u>

The notes on pages 12 to 26 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	114,161	702,216	816,377
Charitable activities	4	15,258	-	15,258
Investment income	5	-	1,007	1,007
Total income		<u>129,419</u>	<u>703,223</u>	<u>832,642</u>
Expenditure on:				
Raising funds	6	(5,539)	(25,310)	(30,849)
Charitable activities	7	(56,783)	(101,247)	(158,030)
Other expenditure	8	<u>(26,410)</u>	<u>(55,912)</u>	<u>(82,322)</u>
Total expenditure		<u>(88,732)</u>	<u>(182,469)</u>	<u>(271,201)</u>
Net income		40,687	520,754	561,441
Transfers between funds		<u>(30,157)</u>	<u>30,157</u>	<u>-</u>
Net movement in funds		10,530	550,911	561,441
Reconciliation of funds				
Total funds brought forward		<u>140,611</u>	<u>539,510</u>	<u>680,121</u>
Total funds carried forward	19	<u><u>151,141</u></u>	<u><u>1,090,421</u></u>	<u><u>1,241,562</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 12 to 26 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

(Registration number: 09915666)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	1,095,416	802,276
Investments	14	<u>100</u>	<u>100</u>
		<u>1,095,516</u>	<u>802,376</u>
Current assets			
Debtors	15	22,370	6,583
Cash at bank and in hand	16	<u>465,900</u>	<u>523,993</u>
		488,270	530,576
Creditors: Amounts falling due within one year	17	<u>(34,794)</u>	<u>(91,390)</u>
Net current assets		<u>453,476</u>	<u>439,186</u>
Net assets		<u>1,548,992</u>	<u>1,241,562</u>
Funds of the charity:			
Restricted		202,906	1,090,421
Unrestricted income funds			
Unrestricted		<u>1,346,086</u>	<u>151,141</u>
Total funds	19, 20	<u>1,548,992</u>	<u>1,241,562</u>

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

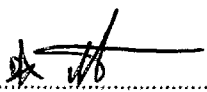
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 26 were approved by the trustees, and authorised for issue on 20 September 2021 and signed on their behalf by:


A Metcalfe
Trustee


DP Watkins
Trustee

The notes on pages 12 to 26 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

Statement of Cash Flows for the Year Ended 31 December 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash income		307,430	561,441
Adjustments to cash flows from non-cash items			
Depreciation	6, 8	6,049	1,254
Investment income	5	<u>(161)</u>	<u>(1,007)</u>
		313,318	561,688
Working capital adjustments			
Increase in debtors	15	(15,787)	(5,746)
(Decrease)/increase in creditors	17	<u>(56,596)</u>	<u>88,907</u>
Net cash flows from operating activities		<u>240,935</u>	<u>644,849</u>
Cash flows from investing activities			
Interest receivable and similar income	5	161	1,007
Purchase of tangible fixed assets	13	<u>(299,189)</u>	<u>(799,730)</u>
Net cash flows from investing activities		<u>(299,028)</u>	<u>(798,723)</u>
Net decrease in cash and cash equivalents		(58,093)	(153,874)
Cash and cash equivalents at 1 January		<u>523,993</u>	<u>677,867</u>
Cash and cash equivalents at 31 December		<u><u>465,900</u></u>	<u><u>523,993</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 12 to 26 form an integral part of these financial statements.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Oasis Centre
929 Hyde Road
Gorton
Manchester
M18 7FB

These financial statements were authorised for issue by the trustees on 20 September 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Oasis Centre Community Project-East Manchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

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 by the charity 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 these conditions will be fulfilled in the reporting period.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line
Computer equipment	33% straight line
Fixtures and fittings	10% straight line
Plant and equipment	20% straight line

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;				
Donations to major appeals	-	182,806	182,806	574,915
Donations from companies, trusts and similar proceeds	91,259	190,212	281,471	139,589
Donations from individuals	80,767	5,680	86,447	83,305
Gift aid reclaimed	16,224	-	16,224	6,568
Grants, including capital grants;				
Government grants	76,371	-	76,371	-
Gifts in kind	2,500	14,749	17,249	12,000
	<u>267,121</u>	<u>393,447</u>	<u>660,568</u>	<u>816,377</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Sale of food and charity shop items	<u>3,454</u>	<u>3,454</u>	<u>15,258</u>

5 Investment income

	Restricted funds £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>161</u>	<u>161</u>	<u>1,007</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted General £	Restricted £	Total 2020 £	Total 2019 £
Fundraising and events		2,646	-	2,646	2,633
Staff Costs		<u>20,290</u>	<u>23,597</u>	<u>43,887</u>	<u>28,216</u>
		<u>22,936</u>	<u>23,597</u>	<u>46,533</u>	<u>30,849</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

7 Expenditure on charitable activities

Note	Unrestricted		Total 2020 £	Total 2019 £
	General £	Restricted £		
Sale of food and charity shop items	4,510	-	4,510	17,162
Education	5,286	11,075	16,361	3,790
Emergency food parcels	-	41,892	41,892	-
Staff costs	83,305	83,376	166,681	134,588
	<u>93,101</u>	<u>136,343</u>	<u>229,444</u>	<u>155,540</u>

In addition to the expenditure analysed above, there are also governance costs of £2,220 (2019 - £2,490) which relate directly to charitable activities. See note 9 for further details.

8 Other expenditure

Note	Unrestricted		Total 2020 £	Total 2019 £
	General £	Restricted £		
Staff costs	48,594	-	48,594	43,944
Depreciation of tangible fixed assets	6,049	-	6,049	1,254
Rent	8,606	-	8,606	12,863
Running Costs	6,016	5,868	11,884	8,722
Legal & Professional	300	-	300	13,416
Travel and subsistence	414	-	414	-
Administration costs	994	-	994	1,376
Bank charges	686	-	686	-
Computer software and maintenance costs	747	-	747	747
Other interest payable	282	-	282	-
Governance costs	2,220	-	2,220	2,490
	<u>74,908</u>	<u>5,868</u>	<u>80,776</u>	<u>84,812</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Independent examiner fees			
Examination of the financial statements	660	660	660
Other fees paid to examiners	1,560	1,560	1,830
	<u>2,220</u>	<u>2,220</u>	<u>2,490</u>

10 Government grants

During the year, the Charity received support from the government's Job Retention Scheme in order to preserve the jobs of its employees by placing them on furlough.

The amount of grants recognised in the financial statements was £76,371 (2019 - £-).

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

11 Staff costs

The aggregate payroll costs were as follows:

	2020	2019
	£	£
Staff costs during the year were:		
Wages and salaries	242,324	200,272
Social security costs	14,388	4,649
Pension costs	2,265	1,798
	<u>258,977</u>	<u>206,719</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020	2019
	No	No
Management	2	2
Fundraising	2	1
Oasis Centre Staff	9	8
	<u>13</u>	<u>11</u>

7 (2019 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Other tangible fixed asset £	Total £
Cost					
At 1 January 2020	799,730	-	3,800	-	803,530
Additions	<u>278,926</u>	<u>8,060</u>	<u>349</u>	<u>11,854</u>	<u>299,189</u>
At 31 December 2020	<u>1,078,656</u>	<u>8,060</u>	<u>4,149</u>	<u>11,854</u>	<u>1,102,719</u>
Depreciation					
At 1 January 2020	-	-	1,254	-	1,254
Charge for the year	<u>3,596</u>	<u>143</u>	<u>1,302</u>	<u>1,008</u>	<u>6,049</u>
At 31 December 2020	<u>3,596</u>	<u>143</u>	<u>2,556</u>	<u>1,008</u>	<u>7,303</u>
Net book value					
At 31 December 2020	<u>1,075,060</u>	<u>7,917</u>	<u>1,593</u>	<u>10,846</u>	<u>1,095,416</u>
At 31 December 2019	<u>799,730</u>	<u>-</u>	<u>2,546</u>	<u>-</u>	<u>802,276</u>

Included within the net book value of land and buildings above is £Nil (2019 - £Nil) in respect of freehold land and buildings and £1,075,060 (2019 - £799,730) in respect of leaseholds.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

14 Fixed asset investments

	2020 £	2019 £
Shares in group undertakings and participating interests	100	100

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 January 2020	100	100
At 31 December 2020	100	100
Net book value		
At 31 December 2020	100	100
At 31 December 2019	100	100

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2020	2019	
Subsidiary undertakings					
The Oasis (Gorton) Trading Company	UK	Ordinary Shares	100%	100%	the development of building projects

Subsidiaries

The Oasis (Gorton) Trading Company Ltd gifts all profits to the charity. During the year, a donation of £104,213 (2019: £390,000) was made to fund the building project.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

15 Debtors

	2020 £	2019 £
Accrued income	9,861	-
Other debtors	12,509	6,583
	<u>22,370</u>	<u>6,583</u>

16 Cash and cash equivalents

	2020 £	2019 £
Cash on hand	318,617	227,402
Cash at bank	147,283	296,591
	<u>465,900</u>	<u>523,993</u>

17 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	(158)	7,739
Other creditors	32,732	29,318
Pension scheme creditor	-	452
Accruals	2,220	53,881
	<u>34,794</u>	<u>91,390</u>

18 Commitments

Capital commitments

The Charity has a commitment in respect of their new community centre building which is due for final completion after the year end.

The total amount contracted for but not provided in the financial statements was £41,523 (2019 - £285,896).

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

19 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted					
General	151,141	270,575	(190,945)	1,115,315	1,346,086
Total unrestricted	<u>151,141</u>	<u>270,575</u>	<u>(190,945)</u>	<u>1,115,315</u>	<u>1,346,086</u>
Restricted Funds					
Building Fund	1,020,928	182,967	-	(1,098,569)	105,326
Oglesby Charitable Trust	6,115	30,000	(22,713)	(3,402)	10,000
Tudor Trust	20,186	20,000	(28,782)	6,929	18,333
Lloyds Bank Enable Grant	-	7,500	(13,866)	6,366	-
Other Restricted gifts	-	965	-	-	965
Cheshire Datasystems Limited	16,544	45,274	(28,890)	(12,430)	20,498
Lancaster Foundation	14,497	24,311	(9,271)	(16,482)	13,055
Albert Gubay Charitable Foundation	12,151	-	(4,795)	1,917	9,273
Trinity Investments	-	9,375	(9,731)	356	-
Covid Fund	-	64,061	(47,760)	-	16,301
Lloyds Covid grant	-	9,155	-	-	9,155
Total Restricted	<u>1,090,421</u>	<u>393,608</u>	<u>(165,808)</u>	<u>(1,115,315)</u>	<u>202,906</u>
Total funds	<u>1,241,562</u>	<u>664,183</u>	<u>(356,753)</u>	<u>-</u>	<u>1,548,992</u>

The Charity took partial possession of the new building in October 2020 and on this basis the costs expended in respect of the building to the end of 2020 have been transferred from the Buildings restricted fund to the general fund.

As a result of Covid-19, a number of the initiatives run by the Oasis Centre Community Project have had to be placed on hold. The charity has been in communication with donors and, where permission has specifically been given by the donors to use the funds for general purposes, restricted funds have been transferred to general fund. Where such permission has not been given, the charity has agreed with donors how and when the funds can be used and the funds retained in the restricted fund.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted					
General	140,611	129,419	(88,732)	(30,157)	151,141
Total unrestricted	<u>140,611</u>	<u>129,419</u>	<u>(88,732)</u>	<u>(30,157)</u>	<u>151,141</u>
Restricted Funds					
Building Fund	455,920	575,922	(10,914)	-	1,020,928
Oglesby Charitable Trust	5,930	30,000	(29,815)	-	6,115
Methodists MAPJ	25,410	-	(27,397)	1,987	-
Tudor Trust	21,330	20,000	(21,144)	-	20,186
Forever Manchester	3,251	4,968	(8,998)	779	-
Andrews Charitable Trust	4,710	-	(11,169)	6,459	-
Lloyds Bank Enable Grant	5,600	-	(24,208)	18,608	-
RBS Skills & Opportunities Fund	12,117	-	(16,749)	4,632	-
Arcon Community Fund	2,252	-	(2,874)	622	-
Anchor Foundation	-	3,000	(3,000)	-	-
Peter Kershaw Trust	-	3,000	(3,000)	-	-
Other Restricted gifts	2,990	-	-	(2,990)	-
Cheshire Datasystems Limited	-	25,000	(8,456)	-	16,544
Lancaster Foundation	-	21,746	(7,249)	-	14,497
Albert Gubay Charitable Foundation	-	18,545	(6,394)	-	12,151
Trinity Investments	-	1,042	(1,102)	60	-
Total Restricted	<u>539,510</u>	<u>703,223</u>	<u>(182,469)</u>	<u>30,157</u>	<u>1,090,421</u>
Total funds	<u>680,121</u>	<u>832,642</u>	<u>(271,201)</u>	<u>-</u>	<u>1,241,562</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

The specific purposes for which the funds are to be applied are as follows:

Building fund: donations given to the building fund are restricted to being used for the new community building project

A number of corporations, trusts and individuals are providing funding for Covid-19 support, such as emergency food, activity packs and telephone support.

In 2020 the following activities were funded by specific funders

The Oglesby Charitable Trust	Re-Start
Tudor Trust	Re-Build
Lloyds Bank Enable Fund	Fundraiser salary
Cheshire Datasystems Limited	Re-Skill
Cheshire Datasystems Limited	Tablet and laptop tuition
The Lancaster Foundation	Next Step Catering
The Albert Gubay Charitable Foundation	Next Step Retail
Trinity Investments	Fundraiser Salary
Lloyds Bank Foundation	Covid adaptations

In 2019 the following activities were funded by specific funders

The Oglesby Charitable Trust	Re-Start
Methodists (MAPJ)	Centre Manager Salary
Tudor Trust	Re-Build
Forever Manchester	Tablet and Laptop tuition
Andrews Charitable Trust	Re-Build and cafe
Lloyds Bank Enable Fund	Fundraiser salary
RBS Skills and Opportunities Fund	Re-Skill
Arcon Community Fund	Next Step
The Anchor Foundation	Re-Engage
The Peter Kershaw Trust	Re-Engage
Cheshire Datasystems Limited	Re-Skill
The Lancaster Foundation	Next Step Catering
The Albert Gubay Charitable Foundation	Next Step Retail
Trinity Investments	Fundraiser Salary

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2020

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	1,095,416	-	1,095,416
Fixed asset investments	100	-	100
Current assets	253,381	234,889	488,270
Current liabilities	<u>(2,812)</u>	<u>(31,982)</u>	<u>(34,794)</u>
Total net assets	<u>1,346,085</u>	<u>202,907</u>	<u>1,548,992</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2019 £
Tangible fixed assets	2,546	799,730	802,276
Fixed asset investments	100	-	100
Current assets	164,533	366,044	530,577
Current liabilities	<u>(16,038)</u>	<u>(75,353)</u>	<u>(91,391)</u>
Total net assets	<u>151,141</u>	<u>1,090,421</u>	<u>1,241,562</u>