

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

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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
Solicitors:	Heaton Mersey
	Stockport
	SK4 3GN
	Linder Myers
	Sale Point
	126-150 Washway Road
	Sale
Bankers	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.

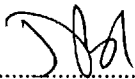
Independent examiner's statement

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	(95,959)	(57,886)	(153,845)
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
	42,647	2,897	45,544	49,239

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
	86,428	152,225	238,653	175,348

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	<u>1,478,796</u>	<u>136,715</u>	<u>(279,637)</u>	<u>(5,471)</u>	<u>1,330,403</u>
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	<u>-</u>	<u>75,175</u>	<u>(7,667)</u>	<u>-</u>	<u>67,508</u>
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	1,330,403	136,143	1,466,546
	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	1,478,796	106,274	1,585,070