

UGANDA COMMUNITY IN GREATER MANCHESTER

England & Wales · Charity number 1173468

Details

Status Registered

Legal form CIO

Registered 2017-06-19

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

Contact

Address Ucomm
Surcon House
11A Copson Street
Manchester
M20 3HE

Phone 01612227933

Email office@ucomm.org.uk

Website www.ucomm.org.uk

Activities

Objects: THE CHARITY'S OBJECTS (THE OBJECTS) ARE TO:(I) RELIEVE FINANCIAL HARDSHIP AND TO PRESERVE AND PROTECT GOOD HEALTH AND ADVANCE EDUCATION FOR THE BENEFIT OF PERSONS OF UGANDAN DESCENT AND THEIR FAMILIES LIVING IN GREATER MANCHESTER; AND(II) PROVIDE FACILITIES FOR RECREATION IN THE INTERESTS OF SOCIAL WELFARE FOR THOSE WHO HAVE NEED OF THESE FACILITIES BY REASON OF THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES, YOUTH, AGE, INFIRMITY OR DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE PRIMARILY BUT NOT EXCLUSIVELY FOR THE BENEFIT OF PERSONS OF UGANDAN DESCENT AND THEIR FAMILIES NOW LIVING IN GREATER MANCHESTER.

Activities: The charity furthers its purposes for the public benefit through activities, projects or services like; Community Engagement, Crisis funding for families and individuals, Social engagement, and projects like; Digging Digitally Project, Strictly African Dance and The Great Tackle, delivered in the recent past and intended to continue, and more future projects as per community needs.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£5,691	£14,149	-	-
2023-12-31	£19,843	£13,647	-	-
2022-12-31	£16,082	£16,537	-	-
2021-12-31	£15,747	£18,533	-	-
2020-12-31	£68,613	£38,602	-	-

Trustees

Name	Role	Appointed
MILTON NUME	Chair	2017-06-14
BETTY KIWANUKA MIREMBE		2017-06-14
JOEL NYANZI KASAGGA		2017-06-14

UGANDA COMMUNITY IN GREATER MANCHESTER

England & Wales - Charity number 1173468

Accounts

UGANDA COMMUNITY IN GREATER MANCHESTER

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2024**

Registered Charity No. 1173468

UGANDA COMMUNITY IN GREATER MANCHESTER

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2024

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 11	TRUSTEES ANNUAL REPORT
12	EXAMINERS REPORT
13	STATEMENT OF FINANCIAL ACTIVITIES
14	BALANCE SHEET
15	STATEMENT OF CASH FLOWS
16-21	NOTES TO THE ACCOUNTS

Uganda Community in Greater Manchester (UCOMM)

Contents

Introduction	2
Trustees.....	3
Objectives and activities	4
The Great Tackle Project (TGT)	4
#InspireInclusion – A story from Internation Women’s Day 2024	6
Repatriation of Deceased	7
Community Consultation and Emerging Challenges	7
Organisational Recommendations & Practical Solutions.....	8
Financial review.....	9
Plans for Future Periods.....	9
Trustees’ responsibilities in relation to the financial statements.....	10

Uganda Community in Greater Manchester (UCOMM)

Introduction

Uganda Community Greater Manchester (UCOMM) is dedicated to promoting the welfare, culture, and integration of Black African people, primarily of Ugandan descent in Greater Manchester. Governed by an executive committee of trustees recruited from within the community and guided by our constitution, the CIO strives to deliver a wide range of cultural, educational, and support activities. Throughout the year, trustees have ensured the charity's activities are carried out for the public benefit, with full regard for the Charity Commission England and Wales's guidance on public benefit, in line with their duties under the Charities Act 2011

Report of the trustees for the year ended 31st December 2024

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charitable Incorporated Name: Uganda Community in Greater Manchester (UCOMM)
Charity Number: 1173468

Structure, governance and management

UCOMM operates as an incorporated charity governed by its constitution dated 9th June 2017. Trustees are elected annually at the Annual General Meeting from among the community, in accordance with its governing document. Additional members are co-opted where necessary to fill vacancies. New trustees receive induction covering their legal responsibilities, organisational policies, and current priorities, supported by ongoing training arranged by the board. The trustee board meets regularly to set strategic direction and oversee the charity's affairs, delegating certain management tasks to committees and nominated officers. All major decisions are reviewed and approved by the full board, ensuring compliance with governance standards. The charity maintains relationships with local partners, including funders and ethnic support agencies, and reviews its risk management processes regularly to safeguard resources and reputation.

Uganda Community in Greater Manchester (UCOMM)

Trustees

Milton Nume
Joel Kasagga
Betty Mirembe

Principal Office

Surcon House
11a Copson Street
Manchester
M20 3HE

Independent Examiners

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

Banker

HSBC
2-4 St Ann's Square,
Manchester,
M2 7HD

Uganda Community in Greater Manchester (UCOMM)

Objectives and activities.

UCOMM's objects are: -

To relieve hardship and to preserve and protect good health and advance education for the benefit of persons of Ugandan descent and benefactors of Black and minority ethnic origin; and

To provide facilities for recreation in the interests of social welfare for those who have need of these facilities by reason of their social and economic circumstances, youth, age, infirmity, or disability with the object of improving their conditions of life

To achieve the aims and objects, UCOMM's board and volunteers are governed by powers that are set out in the constitution (2017).

It is these powers that enabled the board to

- Organised cultural events and workshops to celebrate Black African heritage and strengthen community ties.
- Ran support sessions, practical advice, and referrals for Black African families settling in Manchester.
- Delivered educational programs, including women's day sessions and workshops, that were run by facilitators and volunteers conversant in African languages, to encourage intergenerational participation and inclusivity.
- Facilitated wellbeing seminars and health outreach initiatives in partnership with local agencies.

Throughout the year, trustees have had full regard to the Charity Commission's guidance on public benefit, helping ensure our work delivers real benefits to our beneficiaries and the wider local community.

Some of the key activities were:

1. The Great Tackle Project
2. International Women's Day celebrations
3. Repatriation of Deceased
4. Community consultation and emerging challenges

The Great Tackle Project (TGT)

The GT - project stands out as a pioneering initiative of the Uganda Community Greater Manchester (UCOMM), uniquely designed to bring Black African fathers and their sons together through weekly football sessions. Launched in 2013, it has run every week (except during the 2020 lockdown), from February through to December, when short daylight hours make outside play impractical. In the Summer months, some mothers also attend as supporters, and to run a women's keep -fit session whilst waiting for their "boys." This added another innovation to UCOMM 's activities. TGT project has been a

Uganda Community in Greater Manchester (UCOMM)

flagship example of UCOMM's commitment to innovative social integration and family wellbeing activities.

Project Overview

No similar programme exists anywhere in Manchester. The Great Tackle Project succeeds in breaking new ground by fostering genuine father-son connection, regardless of age, ability, or fitness level. The sessions create a welcoming environment where families enjoy quality time together on the football field, strengthening family bonds, building confidence, and promoting physical health. Football is intentionally inclusive: fathers and sons of all backgrounds join in, discover new friendships, and share joyful experiences in a supportive atmosphere. At times, the GT – team joins with other clubs and or groups that play on the day, to have friendly "matches," which introduces other racial groups to the group, which further widens community integration and cohesion.

Achievements

This remarkable project has delivered unexpected benefits—improving mutual understanding between generations, combating social isolation, and celebrating Black African identity within the wider Manchester community. Consistent participation throughout the year demonstrates the positive impact: fathers reported greater engagement with their sons, while young people thrived under the encouragement and role modelling found on the pitch.

By investing in the Great Tackle Project, funders can support a truly exceptional and inspiring programme—one that not only unites families, but also empowers fathers and sons to build lasting relationships and contribute to the vibrant diversity of Manchester's communities.

The summer tournament of 2024, brought together other Uganda Communities from London, Bristol, Coventry, and Liverpool to participate in a one-day sporting event. The event was attended by over 1000 people (men, women, and children), and the Manchester team won both the Football and Netball trophies. But the real winners, were the families that enjoyed the day.

Why the Great Tackle Project Stands Out

- The project creates a special space for positive male bonding, tackling generational divides and promoting mental and physical wellbeing for both fathers and sons.
- Participation levels have been consistently high, with new relationships and renewed confidence showing its real impact.
- Sessions are inclusive: families of various backgrounds and abilities come together in friendship and fun, in a way that breaks barriers and builds community spirit.

Uganda Community in Greater Manchester (UCOMM)

- Feedback from participants highlights increased engagement between fathers and sons, improved social connections, and a sense of pride in Black African cultural heritage.

Funding

The project was sponsored by Barclays SPORTED initiative, that heavily subsidised the pitch hire, and we would like to thank Mark Bingley, who works in the Sported programme for Reaching out to UCOMM and encouraging us to apply for support. Supporting the Great Tackle Project means investing in a proven, innovative solution to generational and cultural isolation—one with the power to change lives and inspire wider social inclusion throughout Manchester. Backing this programme offers funders the chance to make a real, lasting difference at the heart of Manchester's African community. Whilst we encourage all participants to give a donation toward the running cost of this project, the pitch costs remain a challenge, and we shall continue to appeal for sponsors and grants to run this project.

#InspireInclusion – A story from International Women's Day 2024

#InspireInclusion – A Story from International Women's Day 2024

In March 2024, a room in Manchester seemed to hum with possibility and purpose. Forty-eight women of Black African descent—each bringing their own hopes, ambitions, and experiences—gathered for UCOMM's celebration of International Women's Day. The theme, #InspireInclusion, was not just a phrase on a poster; it was woven into each conversation, each handshake, each laugh that echoed through the space.

Our volunteers welcomed attendees with warmth, setting the stage for a day of connection and inspiration. At the heart of the event were Black women leaders, sharing not only their achievements, but also the stories of challenges overcome and dreams pursued. They offered practical wisdom—'golden nuggets'—for navigating the obstacles that often line the path to leadership and success.

As the afternoon progressed something remarkable unfolded: stories were swapped, barriers were lowered, and new connections began to form. Women who arrived as strangers discovered shared experiences and pledged to support each other long after the event closed.

By day's end, many left not just inspired, but empowered—carrying new ideas, friendships, and the sense that inclusion is both a goal and an action. In their voices and journeys, the true spirit of #InspireInclusion was made real: when women support one another, everyone rises. UCOMM was extremely grateful to Manchester city council for

Uganda Community in Greater Manchester (UCOMM)

organising this event, and to our long standing International women's day leader, Mrs Betty Jjemba for always stepping delivering and exceptional experience.

Repatriation of Deceased

For many in Manchester's Black African community, the concept of home stretches across continents. Most of UCOMM's primary beneficiaries are first-generation migrants, often arriving as refugees or asylum seekers, with little or no extended family nearby. In times of loss, the isolation runs deeper: navigating the UK's processes for laying a loved one to rest can be overwhelming, especially when the wish is to return the departed to ancestral soil.

In 2024, UCOMM was called upon after a community member passed away. With quiet urgency, the community rallied—members and non-members alike contributed what they could, driven by a shared commitment to dignity and tradition. Behind the scenes, UCOMM's dedicated volunteers shouldered a complex, often misunderstood administrative burden. Repatriating remains to Uganda requires tenacity: the process involves intricate paperwork, international regulations, and sensitive logistics that few ever see or appreciate.

Despite these challenges, UCOMM has built up the knowledge, contacts, and teamwork needed to demystify and manage the process. The collective effort meant that, instead of leaving his story unfinished in a foreign land, our departed brother was returned to Uganda. This not only gave his family and wider community closure and the chance for a dignified farewell, but was also, at approximately £5,000, significantly more affordable than burial in the UK—where costs can exceed £8,000. The lower-cost option of cremation remains culturally unacceptable for most, and so the work of repatriation goes beyond logistics: it is an act of cultural solidarity, compassion, and respect.

Through each repatriation supported, UCOMM stands as a bridge between continents—a testament to what a caring, connected diaspora can achieve together.

Community Consultation and Emerging Challenges

In 2024, UCOMM's board and volunteer team facilitated two major consultative sessions—one with registered donors and one with the wider community. Over 200 community members, spanning school age children to elders, participated, providing valuable perspectives on UCOMM's impact, needs for improvement, and priorities for

Uganda Community in Greater Manchester (UCOMM)

future involvement, notably around strengthening board capacity to better serve an evolving community.

Key insights included:

The UCOMM community, established nearly twenty years ago, now supports individuals born in the UK with growing intergenerational needs. Community cohesion is increasingly essential, as newer generations face distinct challenges. Emerging issues were identified: deteriorating health outcomes, bereavement, youth delinquency, substance misuse, poverty, homelessness, family breakdowns and the creeping prevalence of drugs and alcohol within families.

Older members expressed concerns about declining health, increasing poverty, and restricted mobility.

Educational pathways—especially university access, retention, and safety—were noted as major challenges for young migrants, with drops in university attendance and rising youth involvement in crime.

Communication gaps persist between parents and children, often driven by language barriers and generational divides.

The impact of the pandemic and ongoing economic crisis remains disproportionately severe within Manchester's Black African community, deepening vulnerability.

The community also faces relationship breakdowns, domestic violence, alcohol abuse, and wider health concerns.

Members proudly noted collective successes: sustained organisational continuity, mutual support during hardship and celebration, educational attainment, employment improvements, and greater security through settled immigration status. There was enthusiasm to share these successes to help other communities thrive.

Organisational Recommendations & Practical Solutions

To address these complex community needs, UCOMM should implement the following:

Capacity Building: Recruit new board members with diverse skills and experience. Invest in training for volunteers in areas such as mental health first aid, youth work, safeguarding, and bereavement support.

Community Engagement: Develop dedicated forums, parent-child workshops, youth mentorships, and social activities that build cohesion and foster mutual understanding across age groups.

Partnership Development: Form strategic alliances with health services, local educational institutions, youth-focused charities, and culturally competent counselling services.

Uganda Community in Greater Manchester (UCOMM)

Securing Funds: Target statutory grants from Manchester City Council, National Lottery Community Fund, and specialist trusts. Initiate direct appeals to funding bodies supporting minority-led initiatives.

Sustainability: Establish internal fundraising teams for hardship and emergency support funds, including a dedicated community funeral/repatriation assistance program.

Financial review

The trustees have reviewed the accounts and consider them to be satisfactory.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a current account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st December 2024 was £17,129 (2023: £17,555) all of which are free reserves.

The trustees aim to maintain sufficient reserves to meet day to day expenditure.

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

Risk management

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

Plans for Future Periods.

Proposed Two-to-Four Year Plan

Year	Priority Actions	Estimated Costs (per year, £)	Potential Funding Sources
1	Board recruitment, volunteer training, youth mentorship pilot Part-time Volunteer's coordinator	Board: 5,000 Training: 3,000 Youth: 3,000	Local council, National Lottery
2	Parent-child workshop series, health & wellbeing activities	Programmes: 8,000 Communications: 2,000	Comic Relief, hardship funds, partnership grants
3	Funeral/repatriation support service	Repatriation scheme:	Manchester City Council,

Uganda Community in Greater Manchester (UCOMM)

Year	Priority Actions	Estimated Costs (per year, £)	Potential Funding Sources
	launch, hardship fund	7,000 Fund reserve: 3,000	diaspora-focused grants
4	Full programme evaluation, scale-up successful initiatives	Evaluation: 2,500 Staff (PT): 5,000	Foundations, impact investment, repeat statutory fund

Implementation Advice

Continue the tradition of regular, inclusive community consultations to inform and adapt priorities.

Leverage success stories to inspire engagement and support from new members and funders.

Ensure accessible communication-in English and local languages-to close generational gaps.

With sustained investment in leadership, capacity, and innovative programming, UCOMM will be well-positioned to resolve existing challenges and nurture community advancement over the coming years.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

Uganda Community in Greater Manchester (UCOMM)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:



Milton Nume
CHAIR of TRUSTEES
06/10/2025

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
UGANDA COMMUNITY IN GREATER MANCHESTER
REGISTERED CHARITY NO. 1173468**

I report on the accounts of the charity, for the Year Ended 31st December 2024 which are set out on pages 13 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

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

Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

James Hilton-Jones FCCA
Date: 6th October 2025

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

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST DECEMBER 2024**

(Including Income and expenditure account)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds	
				Year Ended 31 December 2024 £	Year Ended 31 December 2023 £
Income from:					
Donations and legacies	(3)	821	370	1,191	6,418
Charitable activities	(4)	-	4,500	4,500	13,425
Total		<u>821</u>	<u>4,870</u>	<u>5,691</u>	<u>19,843</u>
Expenditure on:					
Charitable activities	(5)	1,197	12,952	14,149	13,647
Total		<u>1,197</u>	<u>12,952</u>	<u>14,149</u>	<u>13,647</u>
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		<u>(376)</u>	<u>(8,082)</u>	<u>(8,458)</u>	<u>6,196</u>
Transfer between funds	(11)	(50)	50		
Net movement in funds		<u>(426)</u>	<u>(8,032)</u>	<u>(8,458)</u>	<u>6,196</u>
Reconciliation of funds					
Total funds brought forward	(11)	17,555	20,626	38,181	31,985
Total funds carried forward	(11)	<u>17,129</u>	<u>12,594</u>	<u>29,723</u>	<u>38,181</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 16 to 21 form part of these accounts.

Uganda Community in Greater Manchester

14

BALANCE SHEET AS AT 31ST DECEMBER 2024

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(8)	-	2
Total fixed assets		<u>-</u>	<u>2</u>
Current assets:			
Debtors	(9)	268	220
Cash at bank & in hand		30,231	39,078
Total current assets		<u>30,499</u>	<u>39,298</u>
Liabilities:			
Creditors: Amounts falling due within one year	(10)	778	1,119
Net current assets or liabilities		<u>29,723</u>	<u>38,179</u>
Total assets less current liabilities		<u>29,723</u>	<u>38,181</u>
Total net assets or liabilities			
		<u>29,723</u>	<u>38,181</u>
The funds of the charity:			
Unrestricted income funds	(11)	17,129	17,555
Restricted income funds	(11)	12,594	20,626
Total charity funds		<u>29,723</u>	<u>38,181</u>

Approved on behalf of the Trustees Management Committee

Milton Nume Chair



Date: 6th October, 2025

The notes on pages 16 to 21 form part of these accounts.

Uganda Community in Greater Manchester

15

Statement of Cash Flows for the period ending 31st December 2024

	Year Ended	
	31 December 2024	Year Ended 31 December 2023
	£	£
Net movement in funds	(8,458)	6,196
Add back depreciation	2	1,987
Increase/(decrease) in creditors	(343)	75
Decrease/(increase) in debtors	(48)	(5)
Net cash used in operating activities	(8,847)	8,253
Increase/(decrease) in cash and cash equivalents during the year	(8,847)	8,253
Cash and cash equivalents brought forward	39,078	30,825
Cash and cash equivalents carried forward	30,231	39,078

Notes to the accounts for the year ending 31 December 2024

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There were 4 restricted funds during the year. Unrestricted Income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note(f) below.

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs. The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are no costs material associated with raising funds as the activity is undertaken by volunteers.

(h) Tangible fixed assets and depreciation

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

Computers & Equipment	25% on cost
-----------------------	-------------

(i) Pensions

The charity does not employ any workers and does not administer contributions to a pension scheme on behalf of individuals.

(j) Debtors

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

(k) Creditors and Provisions

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

2. Related party transactions and trustees' expenses and remuneration

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period. No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

3. Donations and Legacies

	Unrestricted Year Ended 31 December 2024 £	Restricted Year Ended 31 December 2024 £	Total Funds Year Ended 31 December 2024 £
Donations	821	-	821
Great Tackle Donations	-	370	370
	<u>821</u>	<u>370</u>	<u>1,191</u>

Prior Year

	Unrestricted Year Ended 31 December 2023 £	Restricted Year Ended 31 December 2023 £	Total Funds Year Ended 31 December 2023 £
Donations	928	-	928
Great Tackle Donations	-	235	235
Repatriation Donations	-	5,255	5,255
	<u>928</u>	<u>5,490</u>	<u>6,418</u>

4. Income from charitable activities

	Unrestricted Year Ended 31 December 2024 £	Restricted Year Ended 31 December 2024 £	Total Funds Year Ended 31 December 2024 £
Grants:			
Manchester City Council	-	-	-
Lankelly Chase	-	-	-
Sported Foundation (Barclays)	-	4,000	4,000
Manchester BME Net	-	500	500
Autotrader	-	-	-
National Lottery Community Fund - Digging Digitally	-	-	-
	<u>-</u>	<u>4,500</u>	<u>4,500</u>

Prior Year

	Unrestricted Year Ended 31 December 2023 £	Restricted Year Ended 31 December 2023 £	Total Funds Year Ended 31 December 2023 £
Grants:			
Manchester City Council	-	500	500
Lankelly Chase	1,125	-	1,125
Sported Foundation (Barclays)	-	500	500
Manchester BME Net	-	300	300
Autotrader	-	1,000	1,000
National Lottery Community Fund - Digging Digitally	-	10,000	10,000
	<u>1,125</u>	<u>12,300</u>	<u>13,425</u>

5. Expenditure

Activities	Year Ended		Year Ended 31 December 2023
	31 December 2024	31 December 2023	
£	£	£	£
Expenditure on charitable activities:			
Events & Activities	3,316	3,316	7,147
Sessional Fees	4,613	4,613	350
Travel	-	-	57
Minor IT & Software	2,347	2,347	144
Depreciation	2	2	1,987
Governance	1,016	1,016	744
Support Costs	2,855	2,855	3,218
	<u>14,149</u>	<u>14,149</u>	<u>13,647</u>

	2024	2023
	£	£
Restricted Funds	12,952	9,839
Unrestricted Funds	1,197	3,808
	<u>14,149</u>	<u>13,647</u>

6. Allocation of governance and support costs

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

	General Support	Governance	2024 Total	2023 Total
	£	£	£	£
Accountancy Fees	-	768	768	744
AGM Fees	-	248	248	-
Rent & Rates	1,521	-	1,521	1,791
Heat, Light & Water	-	-	-	88
Insurance	455	-	455	443
Bank charges	60	-	60	60
Website Costs	268	-	268	169
Telephone	551	-	551	667
	<u>2,855</u>	<u>1,016</u>	<u>3,871</u>	<u>3,962</u>

7. Independent Examiner Fees

	Year Ended	
	31 December 2024	Year Ended 31 December 2023
	£	£
Independent examination fees	768	744
	<u>768</u>	<u>744</u>

8. Tangible Fixed Assets

	Fixtures & Fitting	Computers £	Total £
Cost			
At 1st January 2024	2,160	10,867	13,027
Additions	-	-	-
Revaluations	-	-	-
At 31st December 2024	<u>2,160</u>	<u>10,867</u>	<u>13,027</u>
Depreciation			
At 1st January 2024	2,160	10,865	13,025
Charge for Year	-	2	2
Impairment	-	-	-
At 31st December 2024	<u>2,160</u>	<u>10,867</u>	<u>13,027</u>
NET BOOK VALUE			
At 31st December 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31st December 2023	<u>-</u>	<u>2</u>	<u>2</u>

9. Analysis of debtors

	2024 £	2023 £
Other debtors & prepayments	268	220
	<u>268</u>	<u>220</u>

In 2024 and 2023 all prepayments related to unrestricted funds.

10. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	776	1,119
	<u>776</u>	<u>1,119</u>

In 2024 and 2023 all other creditors and accruals related to unrestricted funds.

Uganda Community in Greater Manchester

Notes to the accounts for the year ending 31 December 2024

20

11. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st January 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31st December 2024
	£	£	£	£	£
General Fund	17,555	821	(1,197)	(50)	17,129
	<u>17,555</u>	<u>821</u>	<u>(1,197)</u>	<u>(50)</u>	<u>17,129</u>

Analysis of movements in restricted funds

	Balance at 1st January 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31st December 2024
	£	£	£	£	£
Sport England (This Girl Can)	8,108	-	-	-	8,108
Forever Manchester	2	-	(2)	-	-
Awards for All	1,947	-	-	-	1,947
National Lottery Community Fund - Digging Digitally	10,000	-	(10,000)	-	-
Spoted Foundation (Barclays)	-	4,000	(1,570)	-	2,430
Manchester BME Net	-	500	(500)	-	-
Autotrader Community Fund	500	-	(550)	50	-
Great Tackle Donations	69	370	(330)	-	109
	<u>20,626</u>	<u>4,870</u>	<u>(12,952)</u>	<u>50</u>	<u>12,594</u>
Total	38,181	5,691	(14,149)	-	29,723

Prior Year

	Balance at 1st January 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31st December 2023
	£	£	£	£	£
General Fund	19,310	2,053	(3,808)	-	17,555
	<u>19,310</u>	<u>2,053</u>	<u>(3,808)</u>	<u>-</u>	<u>17,555</u>

	Balance at 1st January 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31st December 2023
	£	£	£	£	£
Big Lottery Covid	1,857	-	(1,857)	-	-
Sport England (This Girl Can)	8,465	-	(357)	-	8,108
Forever Manchester	132	-	(130)	-	2
Manchester City Council IWD Awards for All	274	500	(774)	-	-
	<u>1,947</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,947</u>
National Lottery Community Fund - Digging Digitally	-	10,000	-	-	10,000
Spoted Foundation (Barclays)	-	500	(500)	-	-
Manchester BME Net	-	300	(300)	-	-
Autotrader Community Fund	-	1,000	(500)	-	500
Great Tackle Donations	-	235	(166)	-	69
Repatriation	-	5,255	(5,255)	-	-
	<u>12,675</u>	<u>17,790</u>	<u>(9,839)</u>	<u>-</u>	<u>20,626</u>
Total	31,985	19,843	(13,647)	-	38,181

Name of restricted fund:

Sport England (This Girl Can)

Awards for All

Spoted Foundation (Barclays)

Great Tackle Donations

Description, nature and purpose of the fund

~ to run womens activities

~ towards The Sausage Project

~ towards underrepresented young people football programme

~ towards children fun and wellbeing event

Uganda Community In Greater Manchester

Notes to the accounts for the year ending 31 December 2024

21

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2024 Total £
Tangible fixed assets	-	-	-
Cash at bank and in hand	17,637	12,594	30,231
Other net current assets/(liabilities)	(508)	-	(508)
Total	17,129	12,594	29,723

Prior Year

	Unrestricted funds £	Restricted funds £	2023 Total £
Tangible fixed assets	-	2	2
Cash at bank and in hand	18,454	20,624	39,078
Other net current assets/(liabilities)	(899)	-	(899)
Total	17,555	20,626	38,181

13. Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose

14. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are measured at an amortised cost using the effective interest method.

UGANDA COMMUNITY IN GREATER MANCHESTER

England & Wales - Charity number 1173468

Accounts

UGANDA COMMUNITY IN GREATER MANCHESTER

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2023**

Registered Charity No. 1173468

UGANDA COMMUNITY IN GREATER MANCHESTER

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2023

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 6	TRUSTEES ANNUAL REPORT
7	EXAMINERS REPORT
8	STATEMENT OF FINANCIAL ACTIVITIES
9	BALANCE SHEET
10	STATEMENT OF CASH FLOWS
11-16	NOTES TO THE ACCOUNTS

Uganda Community in Greater Manchester (UCOMM)

Report of the trustees for the year ended 31st December 2023

The trustees present their financial statements and annual report of the charity for the year ended 31st December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Uganda Community in Greater Manchester

CIO number: 1173468

Structure, governance, and management

The Charity is a registered Charitable Incorporated Organisation (CIO) and is constituted under a trust deed dated 19th June 2017.

Trustees

Milton Nume

Joel Kasagga

Betty Mirembe

Principal Office

Surcon House

11a Copson Street

Manchester

M20 3HE

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Manchester

M11 3TQ

Bankers

HSBC

2-4 St Ann's Square

Manchester

M2 7HD

Appointment of trustees

The trustees are elected on an annual basis.

Uganda Community in Greater Manchester (UCOMM)

Trustee induction and training

Trustees' induction is carried out both inhouse, by fellow trustees using existing documentation, and through external courses where possible and as needed. We collaborate with other charities and organisations like; Manchester community central (MACC); Manchester BME Network and Greater Manchester Centre for Voluntary Organisations (GMCVO) and National council for Voluntary Organisations (NCVO). They often deliver training for trustees as part of their capacity building responsibility. We also have regular meetings for sharing knowledge and plan events

Financial review

The trustees have reviewed the accounts and consider them to be satisfactory.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a current account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st December 2023 was £17,555 (2022: £19,310) all of which are free reserves.

The trustees aim to maintain sufficient reserves to meet day to day expenditure.

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

Risk management

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

The **Uganda Community in Greater Manchester (UCOMM)** is a charitable incorporated organisation that serves the Black Minority ethnic people, with particular emphasis on those of Black African descent that are new settlers in the Greater Manchester boroughs. UCOMM's premise is to attain the aims and objectives set below.

The Aims

- To enable its beneficiaries to integrate and participate into the British way of life.

The Objects are to: -.

- Relieve hardship and to preserve and protect good health and advance education for the benefit of people of Black and minority ethnic origin; and
- Provide facilities for recreation in the interests of social welfare for those who have need of these facilities by reason of their social and economic circumstances, youth, age, infirmity, or disability with the object of improving their conditions of life.

Uganda Community in Greater Manchester (UCOMM)

- Primarily but not exclusively for the benefit of persons of Ugandan descent and other benefactors of Black African, and Minority ethnic groups.

Background

Uganda, a landlocked gem in East Africa, mirrors the UK in size and is home to approximately 45 million people (2021 Census). Since gaining independence from British colonial rule in 1962, Uganda has faced prolonged conflicts, leading to immense loss of life and widespread displacement. In search of safety and stability, many Ugandans have turned to countries like the UK.

In 2005, a group of refugees and asylum seekers newly arrived in Manchester came together to form UCOMM, uniting to confront the unique challenges they faced. By sharing accommodations and vital information about accessing services, education, and healthcare, they fostered a strong support network. UCOMM became a registered charity in 2008 (Charity Number 1123706) and evolved into a Charitable Incorporated Organisation (CIO No. 1173468) in 2017. Over the last 18 years, UCOMM has been a lifeline for Black African communities, empowering them to build skills, improve health, and combat poverty.

IMPACT REPORT 2023

UCOMM's activities and their impact on the community is reported below.

- **The Great Tackle project,**
- Engaged up to **90 Black African men and boys** in football from February to December 2023 at FIVES football pitch, Trafford Park.
- This initiative has significantly enhanced the mental, physical, and social well-being of all participants.
- Funded through generous donations from Barclays and Autotrader, volunteers played a crucial role in coordinating and delivering the project.
- **Key Benefits:**
 - Reduced isolation and fostered connections
 - Boosted confidence and self-esteem
 - Provided a safe environment for social interaction
- **Participant Feedback:**
 - "It's the only exercise I do all week; it truly helps my mental health." - FM, father of 2
 - "My sons insist I attend every session, even when I'm reluctant." - AHJ, father of four
 - "It's the only time we see boys (Black) who look like us." - JMM, age 11
-
- **International Women's Day (IWD) event 2023**
- The theme for IWD 2023 was **#EmbraceEquity**, aimed at addressing the ongoing challenges women face globally, and within Greater Manchester
- UCOMM secured funding from Manchester City Council to host an empowering event for women, focusing on cancer awareness in Black women in Greater

Uganda Community in Greater Manchester (UCOMM)

Manchester. The facilitators included two Black women cancer survivors living in Greater Manchester, that shared their life experiences.

- Over 28 women attended, sharing experiences, and pledging to raise awareness about early signs and symptoms of cancer within their families.
- Collaborating with #HoldingHerSpace CIC, the event highlighted the need for culturally appropriate childbirth support for Black and Brown women, raising awareness of the alarming maternal mortality rates affecting this demographic.

Health and well-being awareness day for children

- In recognition of importance of Mental health and well being in the black ethnic groups, UCOMM funded a mental well-being day for children and young people aged up to 22years old.
- An all-day event attended by over 100beneficiaries, that attended workshops, and fund activities. The feedback was positive. Children felt safe and were encouraged to share their experiences.
- The impact was better mental wellbeing and further breaking the barriers about mental ill health in the Black communities.

Repatriation of deceased from Manchester to Uganda

- During the COVID pandemic, it became evident that Black individuals were disproportionately affected. UCOMM stepped in to assist families in mobilising funds for the repatriation of deceased loved ones back to Uganda. This crucial support allowed families to find closure and highlighted UCOMM's vital role in the community.
- UCOMM's primary beneficiaries are newly arrived migrants, who often do not have family in Manchester, therefore repatriation is at times essential for families to grieve.

- **Ethnic Food Bank:**

The funding for the ethnic food bank was not secured during 2023, however, beneficiaries were directed to use sister organisations within Greater manchester. Due to its positive impact on families, UCOMM received many calls to establish and ethnic food bank, but it was not successful. The main barrier was space to run the foodbank, as UCOMM lost some of its office space.

Zoom sessions.

Monthly online sessions-maintained community connections during the pandemic, focusing on mental health and well-being.

Engaged mental health specialists who understood the cultural nuances, encouraging open discussions around mental health—a topic often shrouded in stigma within the Black African community.

Uganda Community in Greater Manchester (UCOMM)

UCOMM has normalised the taboo subject of mental ill-health and mental wellness. Black African men and women now freely talk about their mental health, and are more aware of the signs and symptoms. We have engaged with One Black African mental health practitioner to give regular “talking sessions” to our community. The community is also recognising importance of mental wellbeing of their children. In Africa, mental health is not openly discussed, which results in catastrophic consequences for the whole community, therefore this has been revolutionary within our community.

Laptop bank

Addressed digital exclusion by providing laptops to families struggling to keep their children connected to education, identifying a significant gap in access to technology.

Strategic development

1. Data Collection initiative

UCOMM successfully worked with MACC (Manchester Community central) a local capacity building VSE, to recruit and retain 2 Data analysts' specialists, who helped to streamline UCOMM's data base of volunteers, service uses and partners. The volunteers identified that UCOMM held a lot of contact details, as over 300 service users' emails were on file. Some contacts details needed to collate all the data that was held in different files, in various formats including handwritten data

2. Data analysts

Two volunteer data analyst specialists were able to interrogate UCOMM's data systems to improve our data collections. This piece of work is ongoing but it will require specific investment in data management systems, and IT systems for UCOMM to fully capture, analyse, utilise, and present the data to funders and stake holders. This is particularly critical in securing further funding.

Future

Year 1 to 2:

1. Strategic development plan. UCOMM needs to build capacity and resilience to continue to serve the community with ever diminishing resources. Therefore it need to incorporate more technology to do most of the administrative work, to free its volunteers to focus on service delivery
2. **Data Collection Initiative:** Collaborated with MACC to streamline UCOMM's database of volunteers and service users, ensuring better communication and engagement.
3. **Ongoing Improvement:** Continued efforts to enhance data management systems are essential for securing funding and demonstrating the impact of our initiatives.
4. **Recruit new board members and volunteers**

Uganda Community in Greater Manchester (UCOMM)

Year 3 to 5:

- Re-establish a physical community space that serves as a hub for activities and support.
- Review and update governance documents to align with evolving needs.
-

Year 5 and Beyond:

- Focus on resilience, sustainability, and succession planning for long-term impact.
- Collaborate with policymakers to ensure that services are tailored to meet the needs of Black African communities.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Milton Nume 
CHAIR of TRUSTEES

Date: 15/10

2024

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
UGANDA COMMUNITY IN GREATER MANCHESTER
REGISTERED CHARITY NO. 1173468**

I report on the accounts of the charity, for the Year Ended 31st December 2023 which are set out on pages 8 to 16.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

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

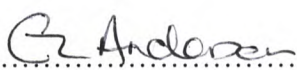
Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

E.L. Anderson MA FCA CTA
Date: 15th October 2024

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST DECEMBER 2023**

(Including income and expenditure account)

Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 December 2023 £	Total Funds Year Ended 31 December 2022 £
Income from:				
Donations and legacies (3)	928	5,490	6,418	1,082
Charitable Activities (4)	1,125	12,300	13,425	15,000
Total	2,053	17,790	19,843	16,082
Expenditure on:				
Charitable Activities (5)	3,808	9,839	13,647	16,537
Total	3,808	9,839	13,647	16,537
Net gains/(losses) on investments	-	-	-	-
Net income/(expenditure)	(1,755)	7,951	6,196	(455)
Net movement in funds	(1,755)	7,951	6,196	(455)
Reconciliation of funds				
Total funds brought forward (11)	19,310	12,675	31,985	32,440
Total funds carried forward (11)	17,555	20,626	38,181	31,985

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 16 form part of these accounts.

BALANCE SHEET AS AT 31ST DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(8)	2	1,989
Total fixed assets		<u>2</u>	<u>1,989</u>
Current assets:			
Debtors	(9)	220	215
Cash at Bank & in Hand		39,078	30,825
Total current assets		<u>39,298</u>	<u>31,040</u>
Liabilities:			
Creditors: Amounts falling due within one year	(10)	1,119	1,044
Net current assets or liabilities		<u>38,179</u>	<u>29,996</u>
Total assets less current liabilities		38,181	31,985
Total net assets or liabilities		<u><u>38,181</u></u>	<u><u>31,985</u></u>
The funds of the charity:			
Unrestricted income funds	(11)	17,555	19,310
Restricted income funds	(11)	20,626	12,675
Total charity funds		<u><u>38,181</u></u>	<u><u>31,985</u></u>

Approved on behalf of the Trustees Management Committee

Milton Nume Chair

Date: 15th October 2024

The notes on pages 11 to 16 form part of these accounts.

Statement of Cash Flows for the period ending 31st December 2023

	Year Ended 31 December 2023 £	Year Ended 31 December 2022 £
Net movement in funds	6,196	(455)
Add back depreciation	1,987	2,282
Increase/(decrease) in creditors	75	324
Decrease/(increase) in debtors	(5)	(42)
Net cash used in operating activities	<u>8,253</u>	<u>2,109</u>
Increase/(decrease) in cash and cash equivalents during the year	8,253	2,109
Cash and cash equivalents brought forward	30,825	28,716
Cash and cash equivalents carried forward	<u><u>39,078</u></u>	<u><u>30,825</u></u>

Notes to the accounts for the year ending 31 December 2023

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There were 6 restricted funds during the year.

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

(c) Income recognition

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

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are no costs material associated with raising fund as the activity is undertaken by volunteers.

(h) Tangible fixed assets and depreciation

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

Computers & Equipment	25% on cost
-----------------------	-------------

(i) Pensions

The charity does not employ any workers and does not administer contributions to a pension scheme on behalf of individuals.

(j) Debtors

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

(k) Creditors and Provisions

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

2. Related party transactions and trustees' expenses and remuneration

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

3. Donations and Legacies

	Unrestricted Year Ended 31 December 2023 £	Restricted Year Ended 31 December 2023 £	Total Funds Year Ended 31 December 2023 £
Donations	928	-	928
Great Tackle Donations	-	235	235
Repatriation Donations	-	5,255	5,255
	928	5,490	6,418

Prior Year

	Unrestricted Year Ended 31 December 2022 £	Restricted Year Ended 31 December 2022 £	Total Funds Year Ended 31 December 2022 £
Donations	962	-	962
Great Tackle Donations	-	120	120
	962	120	1,082

4. Income from charitable activities

	Unrestricted Year Ended 31 December 2023 £	Restricted Year Ended 31 December 2023 £	Total Funds Year Ended 31 December 2023 £
Grants:			
Manchester City Council	-	500	500
Lankelly Chase	1,125	-	1,125
Sported Foundation (Barclays)	-	500	500
Manchester BME Net	-	300	300
Autotrader	-	1,000	1,000
National Lottery Community Fund - Digging Digitally	-	10,000	10,000
	1,125	12,300	13,425

Prior Year

	Unrestricted Year Ended 31 December 2022 £	Restricted Year Ended 31 December 2022 £	Total Funds Year Ended 31 December 2022 £
Grants:			
Lankelly Chase	15,000	-	15,000
	15,000	-	15,000

5. Expenditure

Activities	Year Ended	
	31 December 2023	Year Ended 31 December 2022
£	£	£
Expenditure on charitable activities:		
Events & Activities	7,147	1,010
Sessional Fees	350	-
Freelance staff cost	-	7,800
Travel	57	-
Minor IT & Software	144	547
Depreciation	1,987	2,282
Governance	744	888
Support Costs	3,218	4,010
	<u>13,647</u>	<u>16,537</u>
	2023	2022
	£	£
Restricted Funds	9,839	4,027
Unrestricted Funds	3,808	12,510
	<u>13,647</u>	<u>16,537</u>

6. Allocation of governance and support costs

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

	General Support	Governance	2023 Total	2022 Total
	£	£	£	£
Accountancy Fees	-	744	744	725
AGM Fees	-	-	-	60
Rent & Rates	1,791	-	1,791	1,867
Legal & Governance	-	-	-	103
Heat, Light & Water	88	-	88	674
Insurance	443	-	443	439
Printing, Postage & Stationery	-	-	-	284
Bank charges	60	-	60	67
Website Costs	169	-	169	115
Telephone	667	-	667	564
Cleaning & PPE	-	-	-	-
	<u>3,218</u>	<u>744</u>	<u>3,962</u>	<u>4,898</u>

7. Independent Examiner Fees

	Year Ended	
	31 December 2023	Year Ended 31 December 2022
	£	£
Independent examination fees	744	725
	<u>744</u>	<u>725</u>

8. Tangible Fixed Assets

	Fixtures & Fitting	Computers £	Total £
Cost			
At 1st January 2023	2,160	10,867	13,027
Additions	-	-	-
Revaluations	-	-	-
At 31st December 2023	<u>2,160</u>	<u>10,867</u>	<u>13,027</u>
Depreciation			
At 1st January 2023	2,160	8,878	11,038
Charge for Year	-	1,987	1,987
Impairment	-	-	-
At 31st December 2023	<u>2,160</u>	<u>10,865</u>	<u>13,025</u>
NET BOOK VALUE			
At 31st December 2023	<u>-</u>	<u>2</u>	<u>2</u>
At 31st December 2022	<u>-</u>	<u>1,989</u>	<u>1,989</u>

9. Analysis of debtors

	2023 £	2022 £
Other debtors & prepayments	220	215
	<u>220</u>	<u>215</u>

In 2023 and 2022 all prepayments related to unrestricted funds.

10. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors and accruals	1,119	1,044
	<u>1,119</u>	<u>1,044</u>

In 2023 and 2022 all other creditors and accruals related to unrestricted funds.

11. Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance at 1st January 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st December 2023 £
General Fund	19,310	2,053	(3,808)	-	17,555
	<u>19,310</u>	<u>2,053</u>	<u>(3,808)</u>	<u>-</u>	<u>17,555</u>

Analysis of movements in restricted funds

	Balance at 1st January 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st December 2023 £
Big Lottery Covid	1,857	-	(1,857)	-	-
Sport England (This Girl Can)	8,465	-	(357)	-	8,108
Forever Manchester	132	-	(130)	-	2
Manchester City Council IWD	274	500	(774)	-	-
Awards for All	1,947	-	-	-	1,947
National Lottery Community Fund - Digging Digitally	-	10,000	-	-	10,000
Sported Foundation (Barclays)	-	500	(500)	-	-
Manchester BME Net	-	300	(300)	-	-
Autotrader Community Fund	-	1,000	(500)	-	500
Great Tackle Donations	-	235	(166)	-	69
Repatriation	-	5,255	(5,255)	-	-
	12,675	17,790	(9,839)	-	20,626
Total	31,985	19,843	(13,647)	-	38,181

Prior Year

	Balance at 1st January 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st December 2022 £
General Fund	15,858	15,962	(12,510)	-	19,310
	15,858	15,962	(12,510)	-	19,310

	Balance at 1st January 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st December 2022 £
Restricted Funds					
Big Lottery Covid	4,579	-	(2,722)	-	1,857
Sport England (This Girl Can)	9,520	-	(1,055)	-	8,465
Forever Manchester	262	-	(130)	-	132
Manchester City Council IWD	274	-	-	-	274
Awards for All	1,947	-	-	-	1,947
Great Tackle Donations	-	120	(120)	-	-
	16,582	120	(4,027)	-	12,675
Total	32,440	16,082	(16,537)	-	31,985

Name of restricted fund:

Big Lottery Covid
Sport England (This Girl Can)
Forever Manchester

Manchester City Council IWD
Awards for All
National Lottery Community Fund
Manchester City Council
Sported Foundation (Barclays)
Manchester BME Net

Autotrader
Great Tackle Donations
Repatriation

Description, nature and purpose of the fund

~ towards helping families affected by Covid-19
~ to run womens activities
~ towards helping families affected by Covid-19, fully spent
balance represents future depreciation
~ towards International Women's Day
~ towards The Sausage Project
~ towards the Digging Digitally project
~ towards International Women's Day
~ towards underrepresented young people football programme
~ towards incurring UCOMM'S representative in participating in
the training sessions and workshops
~ towards activities to local people
~ towards children fun and wellbeing event
~ towards repatriation event

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2023 Total £
Tangible fixed assets	-	2	2
Cash at bank and in hand	18,454	20,624	39,078
Other net current assets/(liabilities)	(899)	-	(899)
Total	<u>17,555</u>	<u>20,626</u>	<u>38,181</u>

Prior Year

	Unrestricted funds £	Restricted funds £	2022 Total £
Tangible fixed assets	-	1,989	1,989
Cash at bank and in hand	20,139	10,686	30,825
Other net current assets/(liabilities)	(829)	-	(829)
Total	<u>19,310</u>	<u>12,675</u>	<u>31,985</u>

13. Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose

14. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are measured at an amortised cost using the effective interest method.

UGANDA COMMUNITY IN GREATER MANCHESTER

England & Wales - Charity number 1173468

Accounts

UGANDA COMMUNITY IN GREATER MANCHESTER

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2022**

Registered Charity No. 1173468

UGANDA COMMUNITY IN GREATER MANCHESTER

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2022

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 8	TRUSTEES ANNUAL REPORT
9	EXAMINERS REPORT
10	STATEMENT OF FINANCIAL ACTIVITIES
11	BALANCE SHEET
12	STATEMENT OF CASH FLOWS
13 - 19	NOTES TO THE ACCOUNTS

Uganda Community in Greater Manchester (UCOMM)

Report of the trustees for the year ended 31st December 2022

The trustees present their financial statements and annual report of the charity for the year ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Uganda Community in Greater Manchester

CIO number: 1173468

Structure, governance, and management

The Charity is a registered Charitable Incorporated Organisation (CIO) and is constituted under a trust deed dated 19th June 2017.

Trustees

Milton Nume

Joel Kasagga

Betty Mirembe

Principal Office

Surcon House

11a Copson Street

Manchester

M20 3HE

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Manchester

M11 3TQ

Bankers

HSBC

2-4 St Ann's Square

Manchester

M2 7HD

Appointment of trustees

The trustees are elected on an annual basis.

Uganda Community in Greater Manchester (UCOMM)

Trustee induction and training

Trustees' induction is carried out both inhouse, by fellow trustees using existing documentation, and through external courses where possible and as needed. We collaborate with other charities and organisations like; Manchester community central (MACC); Manchester BME Network and Greater Manchester Centre for Voluntary Organisations (GMCVO) and National council for Voluntary Organisations (NCVO). They often deliver training for trustees as part of their capacity building responsibility. We also have regular meetings for sharing knowledge and plan events

Financial review

The trustees have reviewed the accounts and consider them to be satisfactory.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a current account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st December 2022 was £19,310 (2021: £15,858) all of which are free reserves.

The trustees aim to maintain sufficient reserves to meet day to day expenditure.

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

Risk management

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

The **Uganda Community in Greater Manchester (UCOMM)** is a charitable incorporated organisation that serves the Black Minority ethnic people, with particular emphasis on those of Black African descent that are new settlers in the Greater Manchester boroughs. UCOMM's premise is to attain the aims and objectives set below.

The Aims

- To enable its beneficiaries to integrate and participate into the British way of life.

Uganda Community in Greater Manchester (UCOMM)

The Objects are to: -.

- Relieve hardship and to preserve and protect good health and advance education for the benefit of people of Black and minority ethnic origin; and
- Provide facilities for recreation in the interests of social welfare for those who have need of these facilities by reason of their social and economic circumstances, youth, age, infirmity, or disability with the object of improving their conditions of life.
- Primarily but not exclusively for the benefit of persons of Ugandan descent and other benefactors of Black African, and Minority ethnic groups.

Background

UGANDA is a landlocked country in East Africa, which is about the same size as the UK and has a population of 45million (census, 2021). Uganda was a British protectorate until its independence in 1962, and since then the country has existed with conflicts/wars, resulting in millions of casualties, victims and displaced people. Uganda continues to be a country in conflict and political volatility. It is against this instability, that Ugandans have sought safer havens overseas, including, in the UK. In 2005, a group of refugees and asylum seekers that were newly arrived in Manchester, founded UCOMM. They found themselves to be suffering from specific challenges which made their lives hard. However, by coming together, they were able to support each other physically (such as sharing accommodation to reduce costs), sharing information on accessing services, education, transportation, health challenges, family challenges, legal and emotional, financial, and language barriers to name a few. In 2008, the board successfully registered UCOMM as a charity with the charity commission of England and Wales (charity number 1123706), and in 2017, the charity was incorporated and became an Charitable Incorporated Organisation (CIO No. 1173468). UCOMM expanded its reach and today, it helps other newly arrived Black African migrants living in Greater Manchester Throughout its 17years existence, it has played a vital role in helping the Black African communities to build skills, capacity, confidence, relieving poverty, enable networking, accessing services such as the NHS, schools, and housing; promoting health screening, reducing poverty, loneliness and homelessness.

The impact on the community

UCOMM's activities and their impact are described below:

- **The Great Tackle project**, successfully engaged an average of 20 to 40 Black African men and boys per week to play football, from the end of the lockdown to December 2022. The feedback was fantastic
 - "it's the only exercise that I do all week, and helps my mental health", FM, father of 2
 - "My son's won't let me miss a single session, even when I don't feel like it, they make me come. I cannot let them down", AHJ, Father of four

Uganda Community in Greater Manchester (UCOMM)

- The men themselves feel included in the community and are leading healthier lives by participating in our physical exercise sessions and health awareness sessions.
 - "it's the only time we see other boys (black) that look like us", JMM, age 11
 - "I get to spend time with Daddy". EK, age 8
- **Preserving health** and provide safe welcoming recreational space, weight loss monitoring, and holding biggest loser competition. Mental health awareness sessions, alcohol and drugs awareness, specific to the black community which is disproportionately affected by this adverse lifestyle.
 - **Reducing isolation** and increasing community cohesion through social events, coffee mornings, day trips, and engaging volunteers of similar backgrounds to help and contribute positively to the community.
 - **Relieving hardship and crisis response:** food distribution, Covid response, and emergency response. We organised the community to raise funds for funerals for loved ones. Many migrants, particularly first generation Black African groups do not have extensive families, typically they are single people. Therefore, a bereavement, is economically hard for a new migrant to navigate. Some do not have recourse to public funds, and cannot access state help. UCOMM's role in mobilising to help in these crises is priceless.

- **Ethnic Food Bank:**

Due to the pandemic, unemployment, no access to furlough schemes, zero-hour contracts and working predominantly in the service sector, Black African families were forced to access food banks in and around Greater Manchester. Families reported to us that the food was not appropriate due to cultural and religious factors, and families did not know how to prepare it. UCOMM responded to this need by establishing an ethnic food bank.

The Global pandemic, together with the cost-of-living Crisis, travel ban and impact on aviation industry, affected global food prices significantly. This was greatly felt by Black African families the most because African food airmiles, increased fuel costs, meant that African food had the highest price rises. The international Monetary fund reported that African food had the highest global rise due to Import duty amidst the Aviation crisis. (IMF, September, 2022). Food is also a key to wellbeing and cultural identity. UCOMM provided ethnically / culturally appropriate African food to alleviate food poverty in the Black African community We were able to reach beneficiaries not just in the inner city, but from all boroughs including Tameside, Rochdale, Bolton and Wigan. Our reach was wide. Using our networks, we were able to identify the most vulnerable in the community such as the elderly who had to be isolated strictly, the disabled, those that had no recourse to public funds. The Black community was particularly hit hard by the pandemic and the lockdown because their worked primarily in the service sectors such as taxis', shops, cleaning, care homes, public transport services, and these were shut down by the government and a significant proportion were on zero-hour contracts, or not in full time employment. They are therefore not entitled to government help such as the furlough scheme, and some could not work from home, because they were not on the internet, and those with no recourse to public funds were hit extremely hard. Our food parcels provided a vital lifeline for our community.

Uganda Community in Greater Manchester (UCOMM)

We are extremely grateful to the funders and donors for enabling us to help our communities.

Zoom sessions.

UCOMM delivered monthly reaching out online sessions. These were informed by the needs of the community, in response to the pandemic. Our “how are you feeling” sessions were very well attended and the feedback was phenomenal. Some of the feedback highlighted the need to keep the community in touch with each other. Some beneficiaries informed us that they had spent months without seeing any face that they were familiar with, or heard their language spoken by another. Some wanted general advice on health, particularly mental health. We were able to engage with and organise specialists in mental health to deliver sessions on how to cope with the stress and increasing anxiety of mental illness. This was particularly significant because mental ill-health is a taboo and up talked about subject in the Black African communities. We broke down this barrier by bringing in specialist Mental health practitioners that were of Black African descent, to deliver the messages, which resulted in greater engagement, and stimulation of conversations around mental health in the Black community.

The pandemic also resulted in a higher-than-normal number of deaths in our communities. And this has affected their mental health. UCOMM was able to acquire three zoom licences that we used to deliver. Zoom technology also enabled UCOMM to play a significant role in bereavement support in our community, particularly as we had suffered more deaths than normal. Beneficiaries were able to attend religious services (Christian and/or Muslim), and “attend the funerals” of their loved ones whilst being supported with other members of the community, and incidentally, they were able to connect with family members at these events globally. The feedback we received from our beneficiaries was extremely positive. Particularly as travel restrictions to Africa were extremely strict.

UCOMM’s biggest achievement has been to normalise the taboo subject of mental ill-health and mental wellness. Black African men and women now freely talk about their mental health, and are more aware of the signs and symptoms. We have engaged with One Black African mental health practitioner to give regular “talking sessions” to our community. The community is also recognising importance of mental wellbeing of their children. In Africa, mental health is not openly discussed, which results in catastrophic consequences for the whole community, therefore this has been revolutionary within our community.

Laptop bank

This need was identified through feedback. Some families were struggling to keep their children digitally connected in order to keep up with the school work. UCOMM secured funding for some laptops and loaned them out to alleviate this problem. The need however was far greater than anticipated, and further work and funding in this area is required. The use of online technology also identified a gap in the community’s capacity to utilise online services. Research supported our findings in relation to the digital divide was acutely experienced by BAME communities, and the use in the healthcare sector further endangered these already vulnerable groups (Mamluk & Jones; 2020; *The impact of COVID-19 on black, Asian and minority ethnic*

Uganda Community in Greater Manchester (UCOMM)

communities; National institute of health research (NIHR). <https://arc-w.nihr.ac.uk/Wordpress/wp-content/uploads/2020/05/COVID-19-Partner-report-BAME-communities-BCC001.pdf>. In 2021, Greater manchester Combined authority (GMCA) recognised that 1.2million residents in Manchester were digitally excluded (ref: <https://www.greatermanchester-ca.gov.uk/what-we-do/digital/digital-inclusion-agenda/fixing-the-digital-divide-in-greater-manchester-and-beyond/>). UCOMM's work in this sector needs to be developed further as it is a recognised gap in the communities that we serve.

Strategic development

1. Data Collection initiative

UCOMM successfully worked with MACC (Manchester Community central) a local capacity building VSE, to recruit and retain 2 Data analysts' specialists, who helped to streamline UCOMM's data base of volunteers, service uses and partners. The volunteers identified that UCOMM held a lot of contact details, as over 300 service users' emails were on file. Some contacts details needed to collate all the data that was held in different files, in various formats including handwritten data

2. First employed staff for 6 months at 2 days per week. Funding was secured from the Lankelly Chase foundation to test out employing staff, to help in the office during normal working hours. The result was an increase in footfall in the office, better and quicker responses to crises, networking, and access to training opportunities. There was a need for more staff and a more finely tuned skilled staff in the office.

3. Data analysts

Two volunteer data analyst specialists were able to interrogate UCOMM's data systems in order to improve our data collections. This piece of work is ongoing but it will require specific investment in data management systems, and IT systems for UCOMM to fully capture, analyse, utilise, and present the data to funders and stake holders. This is particularly critical in securing further funding.

Plans for Future Periods

The Pandemic forced us to change direction in response to the crisis that was unfolding in our community. It also gave us an opportunity to pause, and reflect on our current situation and plan. We recognise that we need to build capacity, and resilience, as a priority in order to survive the new ways of working and serving the community. In addition to delivering our core activities we shall pursue the following plans: -

Year one to two

UCOMM needs to secure funding to complete the data collection on the current service users, and put them in an electronic system that was easily accessible.

2. UCOMM to incorporate data collection systems, that were user friendly, and less labour intensive.
3. UCOMM to start producing robust data that can be used to support its applications for funding.

Uganda Community in Greater Manchester (UCOMM)

4. Data was also required to track the activities and impact in the community
5. secure funding for staffing
6. recruit and retain a volunteers' coordinator and a administrator
7. Continue to respond to the crises within our community that are impacting

Year three to five.

- To re-establish physical community space
- To review our governing document.
- To hold the great tackle tournament.

Year five and beyond

- Resilience, sustainability, renewal, and succession planning.
- To establish a core human resource department that will enable us to deliver more of our core services.
- To be working with key players and policy makers in Greater Manchester so that we have commissioned services, and / or deliver services that have a long-term impact on the Black African communities.

Uganda Community in Greater Manchester (UCOMM)

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:



Milton Nume
CHAIR of TRUSTEES

Date: 23 / 09/ 2023

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
UGANDA COMMUNITY IN GREATER MANCHESTER
REGISTERED CHARITY NO. 1173468**

I report on the accounts of the charity, for the Year Ended 31st December 2022 which are set out on pages 10 to 19.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

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

Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

E.L Anderson MA FCA CTA
Date: 23rd September 2023

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST DECEMBER 2022**

(Including income and expenditure account)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 December 2022 £	Total Funds Year Ended 31 December 2021 £
Income from:					
Donations and legacies	(3)	962	120	1,082	1,227
Charitable Activities	(4)	15,000	-	15,000	14,520
Total		15,962	120	16,082	15,747
Expenditure on:					
Charitable Activities	(5)	12,510	4,027	16,537	18,533
Total		12,510	4,027	16,537	18,533
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		3,452	(3,907)	(455)	(2,786)
Net movement in funds		3,452	(3,907)	(455)	(2,786)
Reconciliation of funds					
Total funds brought forward	(11)	15,858	16,582	32,440	35,226
Total funds carried forward	(11)	19,310	12,675	31,985	32,440

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 19 form part of these accounts.

BALANCE SHEET AS AT 31ST DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(8)	1,989	4,271
Total fixed assets		<u>1,989</u>	<u>4,271</u>
Current assets:			
Debtors	(9)	215	173
Cash at Bank & in Hand		30,825	28,716
Total current assets		<u>31,040</u>	<u>28,889</u>
Liabilities:			
Creditors: Amounts falling due within one year	(10)	1,044	720
Net current assets or liabilities		<u>29,996</u>	<u>28,169</u>
Total assets less current liabilities		<u>31,985</u>	<u>32,440</u>
Total net assets or liabilities			
		<u>31,985</u>	<u>32,440</u>
The funds of the charity:			
Unrestricted income funds	(11)	19,310	15,858
Restricted income funds	(11)	12,675	16,582
Total charity funds		<u>31,985</u>	<u>32,440</u>

Approved on behalf of the Trustees Management Committee



Milton Nume Chair

Date: 23rd September 2023

The notes on pages 13 to 19 form part of these accounts.

Statement of Cash Flows for the period ending 31st December 2022

	Year Ended 31 December 2022 £	Year Ended 31 December 2021 £
Net movement in funds	(455)	(2,786)
Add back depreciation	2,282	2,286
Increase/(decrease) in creditors	324	(2,361)
Decrease/(increase) in debtors	(42)	(84)
Net cash used in operating activities	<u>2,109</u>	<u>(2,945)</u>
Increase/(decrease) in cash and cash equivalents during the year	2,109	(2,945)
Cash and cash equivalents brought forward	28,716	31,661
Transferred from Charity No 1123706	-	-
Cash and cash equivalents carried forward	<u><u>30,825</u></u>	<u><u>28,716</u></u>

Notes to the accounts for the year ending 31 December 2022

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There were 6 restricted funds during the year. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are no costs associated with raising funds.

(h) Tangible fixed assets and depreciation

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

Computers & Equipment	25% on cost
-----------------------	-------------

(i) Realised gains and losses

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

(j) Pensions

The charity does not employ any workers and does not administer contributions to a pension scheme on behalf of individuals.

(k) Debtors

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

(l) Creditors and Provisions

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

2. Related party transactions and trustees' expenses and remuneration

Payments made to trustees during the year are detailed below:

		2022	2021
		£	£
<u>Name</u>	<u>Nature</u>		
Milton Nume	AGM expenses	60	350
Joel Kasagga	Sessional Fees	-	700
Betty Mirembe	Sessional Fees	-	1,100
		<u>60</u>	<u>2,150</u>

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2022 £	Year Ended 31 December 2022 £	Year Ended 31 December 2022 £
Donations	962	-	962
Great Tackle Donations	-	120	120
	<u>962</u>	<u>120</u>	<u>1,082</u>

Prior Year

	Unrestricted Year Ended 31 December 2021 £	Restricted Year Ended 31 December 2021 £	Total Funds Year Ended 31 December 2021 £
Donations	1,227	-	1,227
	<u>1,227</u>	<u>-</u>	<u>1,227</u>

4. Income from charitable activities

	Unrestricted Year Ended 31 December 2022 £	Restricted Year Ended 31 December 2022 £	Total Funds Year Ended 31 December 2022 £
Grants: Langkelly Chase	15,000	-	15,000
	<u>15,000</u>	<u>-</u>	<u>15,000</u>

Prior Year

	Unrestricted Year Ended 31 December 2021 £	Restricted Year Ended 31 December 2021 £	Total Funds Year Ended 31 December 2021 £
Grants: Sport England (This Girl Can)	-	9,520	9,520
Langkelly Chase	5,000	-	5,000
	<u>5,000</u>	<u>9,520</u>	<u>14,520</u>

5. Expenditure

	Activities £	Year Ended 31 December 2022 £	Year Ended 31 December 2021 £
Expenditure on charitable activities:			
Events & Activities	1,010	1,010	1,000
Sessional Fees	-	-	6,800
Freelance staff cost	7,800	7,800	-
Travel	-	-	75
Volunteer Expenses	-	-	527
Minor IT & Software	547	547	463
Refreshments	-	-	39
Minor Equipment	-	-	298
Depreciation	2,282	2,282	2,286
Governance	888	888	1,120
Support Costs	4,010	4,010	5,925
	<u>16,537</u>	<u>16,537</u>	<u>18,533</u>
		2022	2021
		£	£
		Restricted Funds 4,027	15,229
		Unrestricted Funds 12,510	3,304
		<u>16,537</u>	<u>18,533</u>

6. Allocation of governance and support costs

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

	General Support £	Governance £	2022 Total £	2021 Total £
Accountancy Fees	-	725	725	720
AGM Fees	-	60	60	400
Rent & Rates	1,867	-	1,867	1,909
Legal & Governance	-	103	103	-
Sessional	-	-	-	2,000
Heat, Light & Water	674	-	674	-
Insurance	439	-	439	435
Printing, Postage & Stationery	284	-	284	614
Bank charges	67	-	67	-
Sundry	-	-	-	427
Website Costs	115	-	115	143
Telephone	564	-	564	397
Cleaning & PPE	-	-	-	-
	<u>4,010</u>	<u>888</u>	<u>4,898</u>	<u>7,045</u>

7. Independent Examiner Fees

	Year Ended 31 December 2022	Year Ended 31 December 2021
	£	£
Independent examination fees	725	720
	<u>725</u>	<u>720</u>

8. Tangible Fixed Assets

	Fixtures & Fitting	Computers	Total
		£	£
Cost			
At 1st January 2022	2,160	10,867	13,027
Additions	-	-	-
Revaluations	-	-	-
At 31st December 2022	<u>2,160</u>	<u>10,867</u>	<u>13,027</u>
Depreciation			
At 1st January 2022	2,160	6,596	8,756
Charge for Year	-	2,282	2,282
Impairment	-	-	-
At 31st December 2022	<u>2,160</u>	<u>8,878</u>	<u>11,038</u>
NET BOOK VALUE			
At 31st December 2022	<u>-</u>	<u>1,989</u>	<u>1,989</u>
At 31st December 2021	<u>-</u>	<u>4,271</u>	<u>4,271</u>

9. Analysis of debtors

	2022	2021
	£	£
Other debtors & prepayments	215	173
	<u>215</u>	<u>173</u>

In 2022 and 2021 all prepayments related to unrestricted funds.

10. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors and accruals	1,044	720
	<u>1,044</u>	<u>720</u>

In 2022 all creditors and accruals related to unrestricted funds, 2021 to the restricted funds

11. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st January 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st December 2022 £
General Fund	15,858	15,962	(12,510)	-	19,310
	15,858	15,962	(12,510)	-	19,310

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The free reserves.

Analysis of movements in restricted funds

	Balance at 1st January 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st December 2022 £
Big Lottery Covid	4,579	-	(2,722)	-	1,857
Sport England (This Girl Can)	9,520	-	(1,055)	-	8,465
Forever Manchester	262	-	(130)	-	132
Manchester City Council IWD	274	-	-	-	274
Awards for All	1,947	-	-	-	1,947
Lankelly Chase	-	-	-	-	-
Great Tackle Donations	-	120	(120)	-	-
	16,582	120	(4,027)	-	12,675
Total	32,440	16,082	(16,537)	-	31,985

Prior Year

	Balance at 1st January 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st December 2021 £
General Fund	12,935	6,227	(3,304)	-	15,858
	12,935	6,227	(3,304)	-	15,858

	Balance at 1st January 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st December 2021 £
Big Lottery Covid	19,678	-	(15,099)	-	4,579
Sport England (This Girl Can)	-	9,520	-	-	9,520
Forever Manchester	392	-	(130)	-	262
Manchester City Council IWD	274	-	-	-	274
Awards for All	1,947	-	-	-	1,947
	22,291	9,520	(15,229)	-	16,582
Total	35,226	15,747	(18,533)	-	32,440

Name of restricted fund:	Description, nature and purpose of the fund
Big Lottery Covid	~ towards helping families affected by Covid-19, fully spent balance relates to future depreciation of £1,857
Sport England (This Girl Can)	~ to run womens activities
Forever Manchester	~ towards helping families affected by Covid-19, fully spent balance represents future depreciation
Manchester City Council IWD	~ towards International Women's Day
Awards for All	~ towards The Sausage Project

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2022 Total £
Tangible fixed assets	-	1,989	1,989
Cash at bank and in hand	20,139	10,686	30,825
Other net current assets/(liabilities)	(829)	-	(829)
Total	<u>19,310</u>	<u>12,675</u>	<u>31,985</u>

Prior Year

	Unrestricted funds £	Restricted funds £	2021 Total £
Tangible fixed assets	-	4,271	4,271
Cash at bank and in hand	15,685	13,031	28,716
Other net current assets/(liabilities)	173	(720)	(547)
Total	<u>15,858</u>	<u>16,582</u>	<u>32,440</u>

13. Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose

14. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are measured at an amortised cost using the effective interest method.

UGANDA COMMUNITY IN GREATER MANCHESTER

England & Wales - Charity number 1173468

Accounts

UGANDA COMMUNITY IN GREATER MANCHESTER

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2021**

Registered Charity No. 1173468

UGANDA COMMUNITY IN GREATER MANCHESTER

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2021

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 8	TRUSTEES ANNUAL REPORT
9	EXAMINERS REPORT
10	STATEMENT OF FINANCIAL ACTIVITIES
11	BALANCE SHEET
12	STATEMENT OF CASH FLOWS
13 - 19	NOTES TO THE ACCOUNTS

Uganda Community in Greater Manchester

Report of the trustees for the year ended 31st December 2021

The trustees present their financial statements and annual report of the charity for the year ended 31st December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Uganda Community in Greater Manchester

CIO number: 1173468

Structure, governance and management

The Charity is a registered Charitable Incorporated Organisation (CIO) and is constituted under a trust deed dated 19th June 2017.

Trustees

Milton Nume

Joel Kasagga

Betty Mirembe

Principal Office

Surcon House

11a Copson Street

Manchester

M20 3HE

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Manchester

M11 3TQ

Bankers

HSBC

2-4 St Ann's Square

Manchester

M2 7HD

Appointment of trustees

The trustees are elected on an annual basis.

Uganda Community in Greater Manchester

Trustee induction and training

Trustees' induction is carried out both inhouse, by fellow trustees using existing documentation, and through external courses where possible and as needed. We collaborate with other charities and organisations like; Manchester community central (MACC); Manchester BME Network and Greater Manchester Centre for Voluntary Organisations (GMCVO) and National council for Voluntary Organisations (NCVO). They often deliver training for trustees as part of their capacity building responsibility. We also have regular meetings for sharing knowledge and plan events

Financial review

The trustees have reviewed the accounts and consider them to be satisfactory.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a current account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st December 2021 was £15,858 (2020: £12,935) all of which are free reserves.

The trustees aim to maintain sufficient reserves to meet day to day expenditure.

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

Risk management

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

The **Uganda Community in Greater Manchester (UCOMM)** is a charitable incorporated organisation that serves the Black Minority ethnic people, with particular emphasis on those of Black African descent that are new settlers in the Greater Manchester boroughs. UCOMM's premise is to attain the aims and objectives set below.

The Aims

- To promote the general well-being of all of its beneficiaries.
- To enable its beneficiaries to integrate and participate into the British way of life.

Uganda Community in Greater Manchester

The Objects are to: -.

- Relieve hardship and to preserve and protect good health and advance education for the benefit of Black and minority ethnic origin; and
- Provide facilities for recreation in the interests of social welfare for those who have need of these facilities by reason of their social and economic circumstances, youth, age, infirmity or disability with the object of improving their conditions of life.
- Primarily but not exclusively for the benefit of persons of Ugandan descent and other benefactors of Black African, and Minority ethnic groups.

Background

UCOMM was set up in 2005, by a group of people who all originated from Uganda, and were newly settling in Manchester. They found themselves to be suffering from specific challenges which made their lives hard. However, by coming together, they were able to support each other physically (such as sharing accommodation to reduce costs), sharing information on accessing services, education, transportation, health challenges, family challenges, legal and emotional, financial, and language barriers to name a few. In 2008, the board successfully registered UCOMM as a charity with the charity commission of England and Wales (charity number 1123706), and in 2017, the charity was incorporated and became an Incorporated Charitable Organisation (CIO No. 1173468). Throughout its 17years existence, it has played a vital role in helping the Black African community, especially of Ugandan descent to settle in, live in, work and make connections with other new migrants, and to better access statutory services such as the NHS, schools and housing. UCOMM has therefore played a crucial role in promoting health, reducing poverty, homelessness and joblessness and loneliness. UCOMM is described as a “one stop shoulder to cry on” for newly arrived migrants of African origin.

Over the years UCOMM's delivery has evolved into the following activities.

- Advance education information, advice, guidance and social welfare. Signpost to the legal teams that work on regularising the legal status to stay in the UK, accessing training, jobs, elderly care, domestic violence, family support and bereavement.
- BAME Focus particularly engaging the Black African men. The feedback has been fantastic. The men themselves feel included in the community and are leading healthier lives by participating in our physical exercise sessions and health awareness sessions.
- Preserving health and provide recreation (we deliver this through community football like; 'The Great Tackle', weight loss monitoring, and holding biggest loser competition. Mental health awareness session, alcohol and drugs awareness, specific to the black community which is disproportionately affected by this adverse lifestyle.
- Reducing isolation and increasing community cohesion through social events, coffee mornings, day trips, and engaging volunteers of similar backgrounds to help and contribute positively to the community.

Uganda Community in Greater Manchester

- Relieving hardship and crisis response: food distribution, Covid response, and emergency response.

Activities & performance

In 2021, UCOMM's services were severely challenged by the Coronavirus pandemic, and the board had to quickly pivot, and respond to the crises that were being experienced by Black African and Minority Ethnic (BAME) families living in Greater Manchester that they had access to. UCOMM's main activities were running an ethnically appropriate food bank and online education/awareness and outreach sessions. achieved in 2021:

The first food bank run was sponsored by Forever Manchester, and for that the UCOMM board is extremely grateful. The initial food drop was for 100 parcels, each parcel was worth approximately forty pounds. We found that the local food banks were neither stocked with nor educated in supplying African ethnic food. UCOMM's beneficiaries didn't know how to prepare this food, and it was not suited to the African palate and some had items such as pork products, which were not culturally and religiously appropriate. Feedback from the beneficiaries informed us that we therefore needed to provide food that was culturally sensitive to the needs of the beneficiaries, and this is what we did. Our first food drop, all the parcels were finished in 12days, and we were overwhelmed by demand. We were able to reach more families, and from across a wide range of ethnicities. We were able to reach beneficiaries not just in the inner city, but from all boroughs including Tameside, Rochdale, Bolton and Wigan. Our reach was wide. Using our networks, we were able to identify the most vulnerable in the community such as the elderly who had to be isolated strictly, the disabled, those that had no recourse to public funds. The Black community was particularly hit hard by the pandemic and the lockdown because their worked primarily in the service sectors such as taxis', shops, cleaning, care homes, public transport services, and these were shut down by the government and a significant proportion were on zero-hour contracts, or not in full time employment. They are therefore not entitled to government help such as the furlough scheme, and some could not work from home, because they were not on the internet, and those with no recourse to public funds were hit extremely hard. Our food parcels provided a vital lifeline for our community. We are extremely grateful to the funders and donors for enabling us to help our communities.

Activity: Zoom sessions.

Since its formation, UCOMM has delivered numerous physically interactive activities, at various sites in Manchester, and the Northwest. In 2021, UCOMM's activities were curbed by the lockdown. We were able to acquire ZOOM technology that enabled us to deliver our reaching out sessions online. The sessions were informed by the needs of the community, in response to the pandemic. Our "how are you feeling" sessions were very well attended and the feedback was phenomenal. Some of the feedback highlighted the need to keep the community in touch with each other. Some beneficiaries informed us that they had spent months without seeing any face that they were familiar with, or heard

Uganda Community in Greater Manchester

their language spoken by another. Some wanted general advice on health, particularly mental health. We were able to engage with and organise specialists in mental health to deliver sessions on how to cope with the stress and increasing anxiety of mental illness. This was particularly significant because mental ill-health is a taboo and up talked about subject in the Black African communities. We broke down this barrier by bringing in specialist Mental health practitioners that were of Black African descent, to deliver the messages, which resulted in greater engagement, and stimulation of conversations around mental health in the Black community.

The pandemic also resulted in a higher-than-normal number of deaths in our communities. And this has affected their mental health. UCOMM was able to acquire three zoom licences that we used to deliver. Zoom technology also enabled UCOMM to play a significant role in bereavement support in our community, particularly as we had suffered more deaths than normal. Beneficiaries were able to attend religious services (Christian and/or Muslim), and "attend the funerals" of their loved ones whilst being supported with other members of the community, and incidentally, they were able to connect with family members at these events globally. The feedback we received from our beneficiaries was extremely positive. Particularly as travel restrictions to Africa were extremely strict.

Activity: loaning laptops to families that were struggling to connect to the internet.

This need was identified through feedback. Some families were struggling to keep their children digitally connected in order to keep up with the school work. UCOMM secured funding for some laptops and loaned them out to alleviate this problem. The need however was far greater than anticipated, and further work and funding in this area is required. The use of online technology also identified a gap in the community's capacity to utilise online services. Research supported our findings in relation to the digital divide was acutely experienced by BAME communities, and the use in the healthcare sector further endangered these already vulnerable groups (Mamluk & Jones; 2020; ***The impact of COVID-19 on black, Asian and minority ethnic communities***; National institute of health research (NIHR). <https://arc-w.nihr.ac.uk/Wordpress/wp-content/uploads/2020/05/COVID-19-Partner-report-BAME-communities-BCC001.pdf>. In 2021, Greater manchester Combined authority (GMCA) recognised that 1.2million residents in Manchester were digitally excluded (ref: <https://www.greatermanchester-ca.gov.uk/what-we-do/digital/digital-inclusion-agenda/fixing-the-digital-divide-in-greater-manchester-and-beyond/>) . UCOMM's work in this sector needs to be developed further as it is a recognised gap in the communities that we serve.

UCOMM Youth competition

The competition was a brain child of two community volunteers as a way of engaging the youngest in the community to be valued, involved and engaged. This was a painting competition for children in various age categories from age 4 to 16years old. The competition was well received by 21 participants who submitted paintings of high quality.

Uganda Community in Greater Manchester

All participants received prizes including a memento of two T-shirts with their artwork printed on them, colouring pencils and colouring books. The feedback was amazing from both the children and their parents. The children were engaged, occupied and really felt part of the community. The parents also valued the competition because it “kept the children busy” and “away from the digital screens”. An awarding ceremony was planned but due to social distancing, this was not able to happen. The volunteers that thought of the competition also felt that their efforts were well received and valued and they were satisfied that they were given the opportunity to give back to the community.

Activity: Strategic planning

In 2020, UCOMM was able to collaborate with the department of social responsibility, Manchester University, and engage 3 postgraduate students to carry out some mapping of BAME third sector organisation in Manchester. This activity revealed the number of organisations in the region, and this will enable us to interrogate further, what their activities are so that we can see who we can partner with in the future. In 2021, we successfully onboarded two volunteers with expertise in data management, who worked with other volunteers to identify and put in place a database system to capture more data from the UCOMM's beneficiaries and stakeholders. They were able to identify that UCOMM needed a lot of investment in its data collection, analysis and usage. This would then be used to evidence the work that UCOMM carries out in the community. and this data would inform the projects of the future. We also worked very closely with Manchester community central, MACC, in their capacity building department to work on a strategy for resilience and sustainability.

Plans for Future Periods

The Pandemic of 2020 -2021 forced us to change direction in response to the crisis that was unfolding in our community. It also gave us an opportunity to pause, and reflect on our current situation and plan for the future. We recognise that we need to build capacity, and resilience, as a priority in order to survive the new ways of working and serving the community. In addition to delivering our core activities as previously outlined, we shall also focus on the following plans for the future.

Year one to two

We are going to focus on putting new structures and systems in place. This means that we will be working developing a more robust data system. This will enable us to collate information much more easily on our services users / beneficiaries, our partners and stakeholders and our volunteers. We have already started on this work by working closely with Manchester community central (MACC). We have successfully recruited volunteers that have expertise in data design, collection and analysis. We are going to be working with them to develop robust systems that are responsive to our needs, are user friendly, and are easy to maintain. Once the systems are in place, we shall be carrying our cross-sectional surveys of our beneficiaries, past and present, with a focus on finding out their needs, and how best to serve them. We shall be collecting both quantitative and

Uganda Community in Greater Manchester

qualitative data from our beneficiaries. We shall analyse this data and use it to inform future projects. We shall also continue to respond to the crises within our community that are impacting individuals and families. We shall continue to offer sessions online particularly on health awareness and reducing loneliness. We shall endeavour to deliver two or three physical interacting sessions, as per government guidelines, to test our return to normal activities. We plan to recruit more volunteers with specialist knowledge in areas that are identified by the work in the strategic development with Macc. We are particularly keen to engage the hardest to reach within our community, such as the disabled, families with specialised needs in addition to challenges of being BAME, and the second and third generation migrants within our community. We shall work on a business plan with consultants from MACC, once we have identified the services that are most desired by our beneficiaries. This plan will enable us to forecast our running costs, and help us identify strategies to increase our income and keep the organisation running. Continue to run The Great Tackle project, with a focus on attracting more funding to pay for the pitch and for the coaches/trainers.

A business plan informed by the surveys and feedback from the beneficiaries and stakeholder/partners. We want to do more research with the department of social responsibility

Link up with key policy makers – Greater Manchester Combined Authority to start conversation on how we can convert some of our services into bigger projects that are commission ready

To build capacity by working closely with MACC, with volunteers with specialist expertise in capacity building skills.

Year three to four.

To re-establish physical community events that reduce isolation, loneliness and improve mental well being. This will necessitate the identification of a venue or halls where we can hold our events on a regular basis. Ideally, we would like to own the hall, and then it will give us the freedom to hold events outside of normal hours, as this has been our most challenging situation.

To run regular events as per our constitution and in line with the department of health social distancing regulations:

To review our governing document.

To hold the great tackle tournament.

Year five and beyond

Resilience, sustainability, renewal and succession planning.

To establish a core human resource department that will enable us to deliver more of our core services.

To be working with key players and policy makers in Greater Manchester so that we have commissioned services, and / or deliver services that have a long-term impact on the BAME communities.

To engage with the younger generation so that we train them to take over the organisation for long term sustainability, and succession planning.

Uganda Community in Greater Manchester

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Milton Nume
CHAIR of TRUSTEES
Date: 6th October 2022

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
UGANDA COMMUNITY IN GREATER MANCHESTER
REGISTERED CHARITY NO. 1173468**

I report on the accounts of the charity, for the Year Ended 31st December 2021 which are set out on pages 10 to 19.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

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

Independent Examiner's Statement

In connection with my examination, other than the below, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Payments for sessional fees have been made to trustees in contravention of their governing document (Note 2 of the accounts). This has been disclosed to the Charity Commission who advised that if the trustees are challenged by a third party for making these payments, the charity trustees will be responsible for managing the resulting risks. The Charity Commission has indicated that an appropriate change to the governing document will allow such payments in the future.

Signed: 

E.L Anderson MA FCA CTA

Date: 6th October 2022

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST DECEMBER 2021**

(Including income and expenditure account)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 December 2021 £	Total Funds Year Ended 31 December 2020 £
Income from:					
Donations and legacies	(3)	1,227	-	1,227	2,902
Charitable Activities	(4)	5,000	9,520	14,520	65,711
Total		<u>6,227</u>	<u>9,520</u>	<u>15,747</u>	<u>68,613</u>
Expenditure on:					
Charitable Activities	(5)	3,304	15,229	18,533	38,602
Total		<u>3,304</u>	<u>15,229</u>	<u>18,533</u>	<u>38,602</u>
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		<u>2,923</u>	<u>(5,709)</u>	<u>(2,786)</u>	<u>30,011</u>
Net movement in funds		<u>2,923</u>	<u>(5,709)</u>	<u>(2,786)</u>	<u>30,011</u>
Reconciliation of funds					
Total funds brought forward	(11)	12,935	22,291	35,226	-
Transferred in from Charity 1123706		-	-	-	5,215
Total funds carried forward	(11)	<u>15,858</u>	<u>16,582</u>	<u>32,440</u>	<u>35,226</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 19 form part of these accounts.

BALANCE SHEET AS AT 31ST DECEMBER 2021

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(8)	4,271	6,557
Total fixed assets		<u>4,271</u>	<u>6,557</u>
Current assets:			
Debtors	(9)	173	89
Cash at Bank & in Hand		28,716	31,661
Total current assets		<u>28,889</u>	<u>31,750</u>
Liabilities:			
Creditors: Amounts falling due within one year	(10)	720	3,081
Net current assets or liabilities		<u>28,169</u>	<u>28,669</u>
Total assets less current liabilities		32,440	35,226
Total net assets or liabilities		<u><u>32,440</u></u>	<u><u>35,226</u></u>
The funds of the charity:			
Unrestricted income funds	(11)	15,858	12,935
Restricted income funds	(11)	16,582	22,291
Total charity funds		<u><u>32,440</u></u>	<u><u>35,226</u></u>

Approved on behalf of the Trustees Management Committee

Milton Nume Chair

Date: 6th October 2022

The notes on pages 13 to 19 form part of these accounts.

Statement of Cash Flows for the period ending 31st December 2021

	Year Ended 31 December 2021	Year Ended 31 December 2020
	£	£
Net movement in funds	(2,786)	30,011
Add back depreciation	2,286	2,598
Increase/(decrease) in creditors	(2,361)	1,549
Decrease/(increase) in debtors	(84)	(89)
Net cash used in operating activities	<u>(2,945)</u>	<u>34,069</u>
Cash flows from investment activities:		
Purchase of fixed assets	-	(7,947)
Net cash provided by investing activities	<u>-</u>	<u>(7,947)</u>
Increase/(decrease) in cash and cash equivalents during the year	(2,945)	26,122
Cash and cash equivalents brought forward	31,661	-
Transferred from Charity No 1123706	-	5,539
Cash and cash equivalents carried forward	<u>28,716</u>	<u>31,661</u>

Notes to the accounts for the year ending 31 December 2021

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There were 6 restricted funds during the year.

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

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are no costs associated with raising funds.

(h) Tangible fixed assets and depreciation

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

Computers & Equipment	25% on cost
-----------------------	-------------

(i) Realised gains and losses

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

(j) Pensions

The charity does not employ any workers and does not administer contributions to a pension scheme on behalf of individuals.

(k) Debtors

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

(l) Creditors and Provisions

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

2. Related party transactions and trustees' expenses and remuneration

Payments made to trustees during the year are detailed below:

		2021	2020
Name	Nature	£	£
Milton Nume	Sessional Fees	350	750
Joel Kasagga	Sessional Fees	700	1,500
Betty Mirembe	Sessional Fees	1100	-
Joel Kasagga	Travel	-	31
M Mirembe	Travel	-	27
		2,150	2,308

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2021 £	Year Ended 31 December 2021 £	Year Ended 31 December 2021 £
Donations	1,227	-	1,227
Prior Year	1,227	-	1,227
	Unrestricted Year Ended 31 December 2020 £	Restricted Year Ended 31 December 2020 £	Total Funds Year Ended 31 December 2020 £
Donations	51	-	51
Great Tackle Donations	-	830	830
Gift Aid	2,021	-	2,021
	2,072	830	2,902

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2021 £	Year Ended 31 December 2021 £	Year Ended 31 December 2021 £
Grants:			
Sport England (This Girl Can)	-	9,520	9,520
Langkelly Chase	5,000	-	5,000
	5,000	9,520	14,520
	Unrestricted Year Ended 31 December 2020 £	Restricted Year Ended 31 December 2020 £	Total Funds Year Ended 31 December 2020 £
Grants:			
Big Lottery Covid	-	48,950	48,950
Forever Manchester	-	5,000	5,000
Manchester City Council Covid Support	10,000	-	10,000
Manchester City Council IWD	-	500	500
Memberships	1,261	-	1,261
	11,261	54,450	65,711

5. Expenditure

Activities	Year Ended	
	31 December 2021	31 December 2020
£	£	£
Expenditure on charitable activities:		
Events & Activities	1,000	11,355
Sessional Fees	6,800	14,040
Venue Hire	-	590
Travel	75	457
Volunteer Expenses	527	657
Donations Paid Out	-	410
Minor IT & Software	463	341
Refreshments	39	157
Minor Equipment	298	402
Depreciation	2,286	2,598
Governance	1,120	902
Support Costs	5,925	6,693
	<u>18,533</u>	<u>38,602</u>
	<u>18,533</u>	<u>38,602</u>
	2021	2020
Restricted Funds	15,229	35,739
Unrestricted Funds	3,304	2,863
	<u>18,533</u>	<u>38,602</u>

6. Allocation of governance and support costs

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

	General		2021 Total	2020 Total
	Support	Governance		
Accountancy Fees	-	720	720	720
AGM Fees	-	400	400	182
Rent & Rates	1,909	-	1,909	2,097
Sessional	2,000	-	2,000	2,468
Heat, Light & Water	-	-	-	53
Insurance	435	-	435	434
Printing, Postage & Stationery	614	-	614	140
Sundry	427	-	427	-
Website Costs	143	-	143	601
Telephone	397	-	397	496
Cleaning & PPE	-	-	-	404
	<u>5,925</u>	<u>1,120</u>	<u>7,045</u>	<u>7,595</u>

7. Independent Examiner Fees

	Year Ended 31 December 2021 £	Year Ended 31 December 2020 £
Independent examination fees	720	720
	<u>720</u>	<u>720</u>

8. Tangible Fixed Assets

	Fixtures & Fitting	Computers £	Total £
Cost			
At 1st January 2021	2,160	10,867	13,027
Additions	-	-	-
Revaluations	-	-	-
At 31st December 2021	<u>2,160</u>	<u>10,867</u>	<u>13,027</u>
Depreciation			
At 1st January 2021	2,160	4,310	6,470
Charge for Year	-	2,286	2,286
Impairment	-	-	-
At 31st December 2021	<u>2,160</u>	<u>6,596</u>	<u>8,756</u>
NET BOOK VALUE			
At 31st December 2021	<u>-</u>	<u>4,271</u>	<u>4,271</u>
At 31st December 2020	<u>-</u>	<u>6,557</u>	<u>6,557</u>

9. Analysis of debtors

	2021 £	2020 £
Other debtors & prepayments	173	89
	<u>173</u>	<u>89</u>

In 2021 all prepayments related to unrestricted funds, in 2020 they related to restricted funds.

10. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	720	3,081
	<u>720</u>	<u>3,081</u>

In 2021 & 2020 all creditors and accruals related the restricted funds

11. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st January 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31st December 2021
	£	£	£	£	£
General Fund	12,935	6,227	(3,304)	-	15,858
	12,935	6,227	(3,304)	-	15,858

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The free reserves.

Analysis of movements in restricted funds

	Balance at 1st January 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31st December 2021
	£	£	£	£	£
Big Lottery Covid	19,678	-	(15,099)	-	4,579
Sport England (This Girl Can)	-	9,520	-	-	9,520
Forever Manchester	392	-	(130)	-	262
Manchester City Council IWD Awards for All	274	-	-	-	274
	1,947	-	-	-	1,947
	22,291	9,520	(15,229)	-	16,582

Prior Year

	Balance at 1st January 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st December 2020
	£	£	£	£	£
General Fund	-	15,798	(2,863)	-	12,935
	-	15,798	(2,863)	-	12,935

	Balance at 1st January 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st December 2020
	£	£	£	£	£
Big Lottery Covid	-	48,950	(29,272)	-	19,678
Forever Manchester	-	5,000	(4,608)	-	392
Manchester City Council IWD Awards for All	-	500	(226)	-	274
	-	2,349	(402)	-	1,947
Great Tackle	-	1,231	(1,231)	-	-
	-	58,030	(35,739)	-	22,291

Name of restricted fund:	Description, nature and purpose of the fund
Big Lottery Covid	~ towards helping families affected by Covid-19, balance includes future depreciation of £4,009
Sport England (This Girl Can)	~ to run womens activities
Forever Manchester	~ towards helping families affected by Covid-19, balance represents future depreciation of £262
Manchester City Council IWD Awards for All	~ towards International Women's Day ~ towards The Sausage Project

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2021 Total £
Tangible fixed assets	-	4,271	4,271
Cash at bank and in hand	15,685	13,031	28,716
Other net current assets/(liabilities)	173	(720)	(547)
Total	15,858	16,582	32,440

Prior Year

	Unrestricted funds £	Restricted funds £	2020 Total £
Tangible fixed assets	-	6,557	6,557
Cash at bank and in hand	12,935	18,726	31,661
Other net current assets/(liabilities)	-	(2,992)	(2,992)
Total	12,935	22,291	35,226

13. Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose

14. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are measured at an amortised cost using the effective interest method.

UGANDA COMMUNITY IN GREATER MANCHESTER

England & Wales - Charity number 1173468

Accounts

UGANDA COMMUNITY IN GREATER MANCHESTER

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2020**

Registered Charity No. 1173468

UGANDA COMMUNITY IN GREATER MANCHESTER

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 7	TRUSTEES ANNUAL REPORT
8	EXAMINERS REPORT
9	STATEMENT OF FINANCIAL ACTIVITIES
10	BALANCE SHEET
11	STATEMENT OF CASH FLOWS
12 - 16	NOTES TO THE ACCOUNTS

Uganda Community in Greater Manchester

Report of the trustees for the year ended 31st December 2020

The trustees present their financial statements and annual report of the charity for the year ended 31st December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Uganda Community in Greater Manchester

Charity Number: 1173468

Structure, governance and management

The Charity is a registered CIO and is constituted under a trust deed dated 19th June 2017.

Trustees

Milton Nume

Joel Kasagga

Betty Mirembe

Principal Office

Surcon House

11a Copson Street

Manchester

M20 3HE

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Manchester

M11 3TQ

Bankers

HSBC

2-4 St Ann's Square

Manchester

M2 7HD

Appointment of trustees

The trustees are elected on an annual basis.

Uganda Community in Greater Manchester

Trustee induction and training

Trustees' induction is carried out both inhouse, by fellow trustees using existing documentation, and through external courses where possible and as needed. We collaborate with other charities and organisations like; Manchester community central (MACC) Manchester BME Network and GMCVO. They often deliver training for trustee as part of their capacity building responsibility. We also have regular meetings for sharing knowledge and event planning.

Financial review

The trustees have reviewed the accounts and consider them to be satisfactory. We closed down the old Charity (number 1123706) and transferred all assets and liabilities into the CIO as of 1st January 2020.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a current account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st December 2020 was £12,935 (2019: £nil) all of which are free reserves.

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

Risk management

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

The **Uganda Community in Greater Manchester (UCOMM)** is a charitable incorporated organisation that serves the Black Minority ethnic people that are new settlers in the Greater Manchester boroughs. UCOMM's premise is to attain the aims and objectives set below.

The Aims

- To promote the general well-being of all of its beneficiaries.
- To enable its beneficiaries to integrate and participate into the British way of life.

Uganda Community in Greater Manchester

The Objects are to: -.

- Relieve hardship and to preserve and protect good health and advance education for the benefit of Black and minority ethnic origin; and
- Provide facilities for recreation in the interests of social welfare for those who have need of these facilities by reason of their social and economic circumstances, youth, age, infirmity or disability with the object of improving their conditions of life.
- Primarily but not exclusively for the benefit of persons of Ugandan descent but other benefactors of Black and Minority ethnic groups.

Background

UCOMM was set up in 2005, by a group of people who all originated from Uganda, and were newly settling in Manchester. They found themselves to be suffering from specific challenges which made their lives hard. However, by coming together, they were able to support each other physically (such as sharing accommodation to reduce costs), sharing information on accessing services, educations, transportation challenges, health challenges, family challenges, legal and emotional, financial, legal, and language barriers to name a few. In 2008, the board successfully registered UCOMM as a charity with the charity commission of England and Wales (former charity number 1123706), and in 2017, the charity was incorporated as a CIO (CIO No. 1173468). Throughout its 15years existence, it has played a vital role in helping the BAME community, especially of UGANDA descent to settle in, live in, work and make connections with other new migrants, and to better access statutory services such as the NHS. UCOMM is described as a “one stop shoulder to cry on” for newly arrived migrants of African origin. In 2020, UCOMM's service were severely challenges by the Corona virus pandemic, and the board had to quickly pivot, and respond to the crisis at hand. Below are the activities that were achieved in 2020:

Over the years UCOMM's delivery has evolved into the following activities.

- Advance education information, advice, guidance and social welfare. Signpost to the legal teams that work on regularising the legal status to stay in the UK, accessing training, jobs, elderly care, domestic violence, family support and bereavement.
- BAME Focus particularly engaging the Black African men. The feedback has been fantastic. The men themselves feel included in the community and are leading healthier lives by participating in our physical exercise sessions and health awareness sessions.
- Preserving health and provide recreation (we deliver this through community football like; 'The Great Tackle', weight loss monitoring, and holding biggest looser competition. Mental health awareness session, alcohol and drugs awareness, specific to the black community which is disproportionately affected by this adverse lifestyle.

Uganda Community in Greater Manchester

- Reducing isolation and increasing community cohesion through social events, coffee mornings, day trips, and engaging volunteers of similar backgrounds to help and contribute positively to the community.
- Relieving hardship and crisis response: food distribution, Covid response, and emergency response.

In 2020, our activities were curbed significantly due to the pandemic and national lockdown. We therefore had to quickly pivot and change our core services, in order to respond to the emerging crisis. UCOMM secured substantial funding to run an African centric food bank.

From June 2020 through to December 2020.

The first food bank run was sponsored by Forever Manchester, and for that the UCOMM board is extremely grateful. The initial food drop was for 100 parcels, worth approximately £40. We found that the local food banks were not adequate in supplying African centric food. The beneficiaries didn't know how to prepare it, it was not suited to the African palate and some had items that were not culturally and religiously appropriate such as pork products. Feedback from the beneficiaries informed us that we therefore needed to provide food that was culturally sensitive to the needs of the beneficiaries, and this is what we did. Our first food drop, all the parcels were finished in 12 days, and we were overwhelmed by demand. We then applied for and secured funding from the Reaching Communities Emergency Covid grant and we were then able to provide food parcels between July 2020 and December 2020. In this next drop we were able to reach more families, and from across a wide range of ethnicities. We were able to reach beneficiaries not just in the inner city, but from all boroughs including Tameside, Rochdale, Bolton and Wigan. Our reach was wide. Using our networks, we were able to identify the most vulnerable in the community such as the elderly who had to isolate strictly, the disabled, those that had no recourse to public funds. The Black community was particularly hit hard by the pandemic and the lockdown because their work was cut off, and a significant proportion were on zero-hour contracts, or not in full time employment and were therefore not entitled to government help such as the furlough scheme, and some could not work from home, because they were not on the internet, and those with no recourse to public funds were hit extremely hard. Our food parcels provided a vital lifeline for our community. We are extremely grateful to the Reaching Communities fund for enabling us to help our communities.

Activity: Zoom sessions.

Since its formation, UCOMM has delivered numerous physically interactive activities, at various sites in Manchester, and the Northwest. In 2020, UCOMM's activities were curbed by the lockdown. We were able to acquire ZOOM technology that enabled us to deliver our reaching out sessions online. The sessions were informed by the needs of the community, in response to the pandemic. Our "how are you feeling" sessions were very well attended and the feedback was phenomenal. Some of the feedback highlighted the need to keep the community in touch with each other. Some beneficiaries informed us that they had spent months without seeing any face that they

Uganda Community in Greater Manchester

were familiar with, or heard their language spoken by another. Some wanted general advice on health, particularly mental health. We were able to engage with and organise specialists in mental health to deliver session on how to cope with the stress and increasing anxiety of mental illness. This was particularly significant because mental ill-health is a taboo and up talked about subject in the Black African communities. We broke down this barrier by bringing in specialist Mental health practitioners that were of Black African descent, to deliver the messages, which resulted in greater engagement, and stimulation of conversations around mental health in the Black community. The pandemic also resulted in a higher-than-normal number of deaths in our communities. And this had affected their mental health. UCOMM was able to acquire three zoom licenses that we used to deliver. Zoom technology also enabled UCOMM to play a significant role in bereavement support in our community, particularly as we had suffered more deaths than normal. Beneficiaries were able to attend religious services (Christian and/or Muslim), and “attend the funerals” of their loved ones whilst being supported with other members of the community, and incidentally, they were able to connect with family members at these events globally. The feedback we received from our beneficiaries was extremely positive. Particularly as travel restrictions were extremely strict.

Activity: loaning laptops to families that were struggling to connect to the internet.

This need was identified through feedback. Some families were struggling to keep their children stay connected online in the early part of the lockdown. UCOMM secure funding for some laptops and loaned machines out to alleviate this problem

Activity: Strategic planning

We were also able to engage with the department of social responsibility, Manchester University, and engage 3 postgraduate students to carry out some mapping of BAME third sector organisation in Manchester. This activity revealed the number of organisations in the region, and this will enable us to interrogate further, what their activities are so that we can see who we can partner with in the future. This research is still on-going in 2021 and we shall use it in our strategic development plan. We also worked very closely with Manchester community central, MACC, in their capacity building department, to plan ways of responding to the crisis. The work will continue in 2021 and beyond.

Plans for Future Periods

The Pandemic of 2020 forced us to change direction in response to the crisis that was unfolding in our community. It also gave us an opportunity to pause, and reflect on our current situation and plan for the future. We recognise that we need to build capacity, and resilience, as a priority in order to survive the new ways of working and serving the community. In addition to delivering our core activities as previously outlined, we shall also focus on the following plans for the future.

Uganda Community in Greater Manchester

Year one to two

We are going to focus on putting new structures and systems in place. This means that we will be working developing a more robust data system. This will enable us to collate information much more easily on our services users / beneficiaries, our partners and stake holders and our volunteers. We have already started on this work by working closely with Manchester community central (MACC). We have successfully recruited volunteers that have expertise in data design, collection and analysis. We are going to be working with them to develop robust systems that are responsive to our needs, and are user friendly, and are easy to maintain. Once the systems are in place, we shall be carrying our cross-sectional surveys of our beneficiaries, past and present, with a focus on finding out their needs, and how best to serve them. We shall be collecting both quantitative and qualitative data from our beneficiaries. We shall analyse this data and use it to inform future projects. We shall also continue to respond to the crises within our community that are impacting on individuals and families. We shall continue to offer sessions online particularly on health awareness and reducing loneliness. We shall endeavour to deliver a two or three physical interacting session, as per government guidelines, to test our return to normal activities. We plan to recruit more volunteers with specialist knowledge in areas that are identified by the work in the strategic development with Macc. We are particularly keen to engage the hardest to reach within our community, such as the disabled, families with specialised needs in addition to challenges of being BAME, and the second and third generation migrants within our community. We shall work on a business plan with consultants from MACC, once we have identified the services that are most desired by our beneficiaries. This plan will enable us to forecast our running costs, and help us identify strategies to increase our income and keep the organisation running. Continue to run The Great Tackle project, with a focus on attracting more funding to pay for the pitch and for the coaches/trainers.

A business plan informed by the surveys and feedback from the beneficiaries and stakeholder/partners. We want to do more research with the department of social responsibility

Link up with key policy makers – Greater Manchester Combined Authority to start conversation on how we can convert some of our services into bigger projects that are commission ready

To build capacity by working closely with MACC, with volunteers with specialist expertise in capacity building skills.

Year three to four.

To re-establish physical meetings where necessary, as our primary goal is to reduce loneliness. This will necessitate the identification of a venue or hall or halls where we can hold our events on a regularly basis. Ideally, we would like to own the hall, and then it will give us the freedom to hold events outside of normal hours, as this has been our most challenging situation.

To run regular events as per our constitution:

Uganda Community in Greater Manchester

To review our governing document.
To hold the great tackle tournament.

Year five and beyond

We want to have an established human resource department that will enable us to deliver more of our core services.

To be working with key players and policy makers in Greater Manchester so that we have commissioned services, and / or deliver services that have a long-term impact on the BAME communities.

To engage with the younger generation so that we train them to take over the organisation for long term sustainability, and succession planning.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Milton Nume
CHAIR of TRUSTEES
11th September 2021

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
UGANDA COMMUNITY IN GREATER MANCHESTER
REGISTERED CHARITY NO. 1173468**

I report on the accounts of the charity, for the Year Ended 31ST December 2020 which are set out on pages 9 to 16.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

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

Independent Examiner's Statement

In connection with my examination, other than the below, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Payments for sessional fees have been made to trustees in contravention of their governing document (Note 2 of the accounts). This has been disclosed to the Charities Commission who advised that if the trustees are challenged by a third party for making these payments, the charity trustees will be responsible for managing the resulting risks.

Signed: E.L. Anderson

E.L Anderson MA FCA CTA

Date: 11th September 2021

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**31ST DECEMBER 2020**

(Including income and expenditure account)

		Total Funds		
		Unrestricted Funds	Restricted Funds	Year Ended 31 December 2020
	Further Details	£	£	£
Income from:				
Donations and legacies	(3)	2,072	830	2,902
Charitable Activities	(4)	11,261	54,450	65,711
Other		-	-	-
Total		<u>13,333</u>	<u>55,280</u>	<u>68,613</u>
Expenditure on:				
Charitable Activities	(5)	2,863	35,739	38,602
Total		<u>2,863</u>	<u>35,739</u>	<u>38,602</u>
Net gains/(losses) on investments		-	-	-
Net income/(expenditure)		<u>10,470</u>	<u>19,541</u>	<u>30,011</u>
Net movement in funds		10,470	19,541	30,011
Reconciliation of funds				
Total funds brought forward	(11)	-	-	-
Transferred in from Charity 1123706		2,465	2,750	5,215
Total funds carried forward	(11)	<u>12,935</u>	<u>22,291</u>	<u>35,226</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Accounts for the year ended 31st December 2019 have not been independently examined and are therefore not shown here.

The notes on pages 12 to 16 form part of these accounts.

BALANCE SHEET AS AT 31ST DECEMBER 2020

	Notes	2020 £
Fixed assets:		
Tangible assets	(8)	<u>6,557</u>
Total fixed assets		<u>6,557</u>
Current assets:		
Debtors	(9)	89
Cash at Bank & in Hand		<u>31,661</u>
Total current assets		<u>31,750</u>
Liabilities:		
Creditors: Amounts falling due within one year	(10)	3,081
Net current assets or liabilities		<u>28,669</u>
Total assets less current liabilities		35,226
Total net assets or liabilities		<u><u>35,226</u></u>
The funds of the charity:		
Unrestricted income funds	(11)	12,935
Restricted income funds	(11)	<u>22,291</u>
Total charity funds		<u><u>35,226</u></u>

Approved on behalf of the Trustees Management Committee

Milton Nume Chair

Date: 11th September 2021

The notes on pages 12 to 16 form part of these accounts.

Statement of Cash Flows for the period ending 31st December 2020

	Year Ended 31 December 2020 £
Net movement in funds	30,011
Add back depreciation	2,598
Increase/(decrease) in creditors	1,549
Decrease/(increase) in debtors	<u>(89)</u>
Net cash used in operating activities	<u>34,069</u>
Cash flows from investment activities:	
Purchase of fixed assets	(7,947)
Net cash provided by investing activities	<u>(7,947)</u>
Increase/(decrease) in cash and cash equivalents during the year	26,122
Cash and cash equivalents brought forward	-
Transferred from Charity No 1123706	<u>5,539</u>
Cash and cash equivalents carried forward	<u><u>31,661</u></u>

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There were 6 restricted funds during the year. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are no costs associated with raising funds.

(h) Tangible fixed assets and depreciation

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

Computers & Equipment	25% on cost
-----------------------	-------------

(i) Realised gains and losses

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

(j) Pensions

The charity does not employ any workers and does not administer contributions to a pension scheme on behalf of individuals.

(k) Debtors

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

(l) Creditors and Provisions

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

2. Related party transactions and trustees' expenses and remuneration

Payments made to trustees during the year are detailed below:

<u>Name</u>	<u>Nature</u>	<u>Amount</u>
Milton Nume	Sessional Fees	750
Joel Kasagga	Sessional Fees	1,500
Joel Kasagga	Travel	31
M Mirembe	Travel	27
		2,308

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2020 £	Year Ended 31 December 2020 £	Year Ended 31 December 2020 £
Donations	51	-	51
Great Tackle Donations	-	830	830
Gift Aid	2,021	-	2,021
	<u>2,072</u>	<u>830</u>	<u>2,902</u>

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2020 £	Year Ended 31 December 2020 £	Year Ended 31 December 2020 £
Grants:			
Big Lottery Covid	-	48,950	48,950
Forever Manchester	-	5,000	5,000
Manchester City Council Covid Support	10,000	-	10,000
Manchester City Council IWD	-	500	500
Memberships	1,261	-	1,261
	<u>11,261</u>	<u>54,450</u>	<u>65,711</u>

5. Expenditure

	Activities £	Year Ended 31 December 2020 £
Expenditure on charitable activities:	11,355	11,355
Events & Activities	14,040	14,040
Sessional Fees	590	590
Venue Hire	457	457
Travel	657	657
Volunteer Expenses	410	410
Donations Paid Out	341	341
IT Costs	157	157
Refreshments	402	402
Minor Equipment	2,598	2,598
Depreciation	902	902
Governance	6,693	6,693
Support Costs	<u>38,602</u>	<u>38,602</u>
	<u>38,602</u>	<u>38,602</u>

6. Allocation of governance and support costs

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

	General Support	Governance	2020 Total
Accountancy Fees	-	720	720
AGM Fees	-	182	182
Rent & Rates	2,097	-	2,097
Sessional	2,468	-	2,468
Heat, Light & Water	53	-	53
Insurance	434	-	434
Printing, Postage & Stationery	140	-	140
Website Costs	601	-	601
Telephone	496	-	496
Cleaning & PPE	404	-	404
	<u>6,693</u>	<u>902</u>	<u>7,595</u>

7. Independent Examiner Fees

	Year Ended 31 December 2020 £
Independent examination fees	720
	<u>720</u>

8. Tangible Fixed Assets

	Fixtures & Fitting	Computers £	Total £
Cost			
At 1st January 2020	-	-	-
Transferred In From UCOMM Charity (1123706)	2,160	2,920	5,080
Additions	-	7,947	7,947
Revaluations	-	-	-
At 31st December 2020	<u>2,160</u>	<u>10,867</u>	<u>13,027</u>
Depreciation			
At 1st January 2020	-	-	-
Transferred In From UCOMM Charity (1123706)	2,160	1,712	3,872
Charge for Year	-	2,598	2,598
Impairment	-	-	-
At 31st December 2020	<u>2,160</u>	<u>4,310</u>	<u>6,470</u>
NET BOOK VALUE			
At 31st December 2020	<u>-</u>	<u>6,557</u>	<u>6,557</u>
At 31st December 2019	<u>-</u>	<u>-</u>	<u>-</u>

9. Analysis of debtors

	2020 £
Other debtors & prepayments	89
	<u>89</u>

Prepayments of £89 relate to the restricted Big Lottery Covid fund

10. Creditors: amounts falling due within one year

	2020 £
Other creditors and accruals	3,081
	<u>3,081</u>

All creditors and accruals relate to the restricted Big Lottery Covid Fund

11. Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance at 1st January 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st December 2020
	£	£	£	£	£
General Fund	-	15,798	(2,863)	-	12,935
	-	15,798	(2,863)	-	12,935

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The free reserves.

Analysis of movements in restricted funds

	Balance at 1st January 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st December 2020
	£	£	£	£	£
Big Lottery Covid	-	48,950	(29,272)	-	19,678
Forever Manchester	-	5,000	(4,608)	-	392
Manchester City Council IWD	-	500	(226)	-	274
Awards for All	-	2,349	(402)	-	1,947
Great Tackle	-	1,231	(1,231)	-	-
	-	58,030	(35,739)	-	22,291

Name of restricted fund:	Description, nature and purpose of the fund
Big Lottery Covid	~ towards helping families affected by Covid-19, balance includes future depreciation of £5,569
Forever Manchester	~ towards helping families affected by Covid-19, balance represents future depreciation of £392
Manchester City Council Covid	~ towards core costs
Manchester City Council IWD	~ towards International Women's Day
Awards for All	~ towards The Sausage Project, balance includes future depreciation of £596
Great Tackle	~ towards The Great Tackle project

12. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	-	6,557	6,557
Cash at bank and in hand	12,935	18,726	31,661
Other net current assets/(liabilities)	-	(2,992)	(2,992)
Total	12,935	22,291	35,226

13. Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose

14. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are measured at an amortised cost using the effective interest method.