

**INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)**

**REGISTERED CHARITY NUMBER : 1040167**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)**

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## INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)

### Report of the trustees for the year ended 31<sup>st</sup> March 2025

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2025. 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: Indian Senior Citizen's Centre (Manchester)  
Charity Number: 1040167

### Trustees

<i>Chair</i>	Mr Hasmukh Patel
<i>Vice Chair</i>	Mr Suresh Patel
<i>Gen. Secretary</i>	Mrs Chhaya Kanani
<i>Treasurer</i>	Mr Niranjan Bhatt
<i>Committee Members</i>	Mrs Mrudula Ghelani
	Mrs Ramila Solanki
	Mrs Usha Nanda

### Administrator

Mrs Bharti Hindocha

### Principal Office

Indian Senior Citizen's Centre  
16-18 Whalley Road  
Manchester  
M16 8AB

### Independent Examiners

Hilton Jones Ltd  
Hollinwood Business Centre  
Albert Street  
Oldham OL8 3QL

### Bankers

Barclays Bank plc  
P.O. Box 357  
51 Mosley Street  
Manchester  
M60 1AU

### Structure, governance and management

The Charity is a registered charity under a constitution dated 20<sup>th</sup> May 1993 and subsequently updated, on 16<sup>th</sup> November 2009.

### Appointment of trustees

New trustees are at the Annual General Meeting. Notice is given to all members 21 days before the meeting.

- The trustees should comprise between 7 and 10 members with a minimum of 2 trustees being women.
- The elected members nominate the officers.

## **INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)**

- The trustees nominate one Honorary President who will serve for up to 2 years from amongst former trustee officers and may co-opt not more than 3 co-opts where specific skill is required to develop the centre and who shall be full members of the centre.
- All the elected members will automatically retire after 2 years, but shall be eligible for re-election or being co-opted.

### **Trustee induction and training**

- New trustees undergo a period of induction for one week and get skills training relevant to them.

### **Objectives and activities**

**“We aim to enhance the quality of life and enable independent living of the Indian Elderly by providing services in support of their social, medical and welfare needs.”**

- To promote the relief of elderly people, in particular the elderly Indians, in any manner deemed by law to be charitable within the City of Manchester and surrounding areas with which the Centre is contracted.
- To provide provisions to meet basic and culturally sensitive needs of the elderly living in the above mentioned areas.
- To raise awareness of the specific needs of the elderly in order to strengthen linkages and support systems with the voluntary and statutory sector.
- To better utilise and develop under-used community facilities and buildings in both statutory and voluntary sectors for use by elderly in the above mentioned areas.
- To provide culturally sensitive day resource services, including a luncheon club, recreational facilities including customary food, social activities, entertainment, games, outings, visits and preventative health care and rehabilitation facilities i.e. physiotherapy, occupational therapy, chiropody, exercise classes and Indian dancing classes.
- To provide a platform for the development of mutual self-help, which in turn ensures a better quality of life and social care for the independent living of the elderly.
- To liaise with statutory and non-statutory sectors on planning, adoption and implementation of effective policies.
- To affiliate to the National Federation of Community Associations and to other organisations with similar charitable objects.

### **A review of our achievements and performance: How our activities delivered public benefit:**

The majority of our members are old age pensioners with some sort of disability/ health problems. However we are continuing with current indoor activities like art work, music, singing, card games, exercise etc. During the year 2-3 days outdoor trips are popular with our members.

### **Financial review**

In the year to 31<sup>st</sup> March 2025 the charity had a total income of £68,595 (2024 £64,051) and total expenditure of £132,859 (2024: £136,883). This resulted in a net deficit for the year of £64,264 (2024: deficit £72,832) which was funded from our reserves. At the end of the financial year restricted reserves stood at £81,331 of which £79,667 related to part of the book value of the building. At 31<sup>st</sup> March 2025 £300,000 was held on fixed term deposits maturing in March 2026.

### **Investment powers and policy**

It is our aim that monies not required for day to day running costs are held in interest bearing fixed term deposits.

## INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> March 2025 was £667,903 of which £655,278 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 24 months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Trustees consider, having regard to the cash deposits and budget for the next twelve months, that the charity is a going concern.

### **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:**

The Management committee is very concerned at the deficits that have occurred in the last few years. The Management Committee has discussed the financial situation and is looking for ways to generate income by hiring out the venue etc..

### **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 on 11<sup>th</sup> December 2025 and signed on their behalf by:



Mr Hasmukh Patel *Chair of Trustees*

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)  
REGISTERED CHARITY NO. 1040167**

I report on the accounts of the charity, for the Year Ended 31st March 2025 which are set out on pages 5 to 13.

**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 Association of Chartered Certified Accounts.

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. p

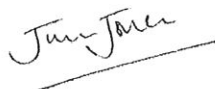
**Basis of Independent Examiners Report**

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 M Hilton-Jones FCCA  
Date: 11<sup>th</sup> December 2025

Hilton Jones Ltd  
Hollinwood Business Centre  
Albert Street  
Oldham  
OL8 3QL

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOME FROM:</b>					
Donations & Legacies	(2)	9,942	-	9,942	10,755
Charitable Income	(3)	30,645	14,763	45,408	41,603
Income from Trading Activities	(4)	9,680	-	9,680	7,398
Bank Interest		3,260	-	3,260	4,050
Other Income		305	-	305	245
<b>TOTAL</b>		<b>53,832</b>	<b>14,763</b>	<b>68,595</b>	<b>64,051</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	(5)	(114,839)	(18,020)	(132,859)	(136,883)
<b>TOTAL</b>		<b>(114,839)</b>	<b>(18,020)</b>	<b>(132,859)</b>	<b>(136,883)</b>
<b>NET INCOME (EXPENDITURE)</b>		<b>(61,007)</b>	<b>(3,257)</b>	<b>(64,264)</b>	<b>(72,832)</b>
<b>TRANSFER BETWEEN FUNDS</b>	(12)	-	-	-	-
<b>RECONCILIATION OF FUNDS</b>					
Total Funds Brought Forward		728,910	84,588	813,498	886,330
Total Funds Carried Forward	(13)	<b>667,903</b>	<b>81,331</b>	<b>749,234</b>	<b>813,498</b>

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 8 to 13 form part of these accounts.

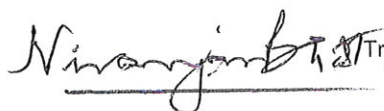
BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	(9)	93,956	100,053
<b>CURRENT ASSETS</b>			
Debtors	(10)	5,669	5,040
Bank Deposits		300,000	100,000
Cash at Bank and in Hand		352,400	610,523
		<u>658,069</u>	<u>715,563</u>
<b>LIABILITIES:</b>			
Amounts falling due within one year	(11)	<u>(2,791)</u>	<u>(2,118)</u>
		655,278	713,445
<b>NET CURRENT ASSETS</b>		<u><u>749,234</u></u>	<u><u>813,498</u></u>
<b>ACCUMULATED FUNDS</b>			
Restricted	(12)	81,331	84,588
Unrestricted	(12)	<u>667,903</u>	<u>728,910</u>
		<u><u>749,234</u></u>	<u><u>813,498</u></u>

Approved and signed on behalf of the Trustees Management Committee

 Chair

Mr Hasmukh Patel

 Treasurer

Mr Niranjan Bhatt

Date: 10th December, 2025

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2025

## Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net movement in funds	(64,264)	(72,832)
Add back depreciation	6,097	14,098
Deduct investment income	(3,260)	(4,050)
Decrease/(increase) in debtors	(629)	5,273
Increase/(decrease) in creditors	673	(143)
<b>Net cash used in operating activities</b>	<u>(61,383)</u>	<u>(57,654)</u>
<b>Cash flows from investment activities:</b>		
Interest	3,260	4,050
Purchase of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<u>3,260</u>	<u>4,050</u>
Increase/(decrease) in cash and cash equivalents during the year	(58,123)	(53,604)
Cash and cash equivalents brought forward	710,523	764,127
<b>Cash and cash equivalents carried forward</b>	<u><u>652,400</u></u>	<u><u>710,523</u></u>

**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 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 are 2 restricted funds at the year end.

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.

Further details of each fund are disclosed in note 12.

**(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.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

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

**(g) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

**(h) Tangible fixed assets and depreciation**

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Buildings	2% on cost
Building Improvements	10% on cost
Vehicles	25% on cost
Computers	25% on cost
Furniture & Equipment	25% on cost

The charity, being a public benefit entity, does not consider that it holds the buildings as an investment. The building was purchased using a grant from the National Lotteries Charity Board (Community Fund) and is stated at cost less depreciation.

**(i) Taxation**

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not currently registered for VAT.

**(j) Pensions**

The charity contributes to a defined contribution pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(k) Contingent liabilities**

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

**(l) Debtors**

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

**(m) Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of 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 DONATIONS & LEGACIES	Unrestricted	Restricted	2025	Unrestricted	Restricted	2024
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
Donations	8,718	-	8,718	7,315	1,871	9,186
Gift Aid	1,224	-	1,224	1,569	-	1,569
	<b>9,942</b>	<b>-</b>	<b>9,942</b>	<b>8,884</b>	<b>1,871</b>	<b>10,755</b>

**3 INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted	Restricted	2025	Unrestricted	Restricted	2024
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
Bury MBC	-	-	-	-	1,500	1,500
NHS Manchester CCG	-	11,098	11,098	-	11,032	11,032
Members Meals	22,129	-	22,129	18,589	-	18,589
Members Holidays & Trips	-	3,665	3,665	-	2,225	2,225
Membership	4,345	-	4,345	3,221	-	3,221
Members Transport Service	4,171	-	4,171	5,036	-	5,036
	<b>30,645</b>	<b>14,763</b>	<b>45,408</b>	<b>26,846</b>	<b>14,757</b>	<b>41,603</b>

4 INCOME FROM TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	Unrestricted Funds	Restricted Funds	2024
	£	£	£	£	£	£
Room Hire	9,680	-	9,680	7,398	-	7,398
	<u>9,680</u>	<u>-</u>	<u>9,680</u>	<u>7,398</u>	<u>-</u>	<u>7,398</u>

5 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	Unrestricted Funds	Restricted Funds	2024
	£	£	£	£	£	£
Employment Costs	32,963	5,817	38,780	31,869	2,777	34,646
Freelance & Sessional Work	-	-	-	2,026	357	2,383
Staff Training	204	36	240	76	61	137
DBS Checks	-	-	-	46	8	54
Volunteer Expenses	-	-	-	-	-	-
Meals & Food	23,278	-	23,278	21,509	683	22,192
Physiotherapy, Chiroprody, Exercise Classes etc	2,848	502	3,350	2,529	446	2,975
Travel & Transport	198	35	233	205	36	241
Vehicle Costs	12,955	2,286	15,241	6,594	1,164	7,758
Members Holidays & Trips	-	2,878	2,878	-	1,795	1,795
Celebration & Events	1,741	307	2,048	2,165	382	2,547
Support Costs	39,019	5,978	44,997	48,317	11,743	60,060
Governance Costs	1,633	181	1,814	1,886	210	2,095
	<u>114,839</u>	<u>18,020</u>	<u>132,859</u>	<u>117,221</u>	<u>19,662</u>	<u>136,883</u>

6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	General Support	Governance	2025	General Support	Governance	2024
	£	£	£	£	£	£
Employment Costs	10,970	566	11,536	10,763	566	11,329
Premises Costs	13,812	-	13,812	8,940	-	8,940
Website	919	-	919	59	-	59
Legal Fees	2,234	-	2,234	6,632	-	6,632
Repairs & Maintenance	5,544	-	5,544	13,968	-	13,968
Printing, Stationery & Post	529	-	529	474	-	474
Insurance	2,715	-	2,715	3,115	-	3,115
Television, Telephone & Internet	1,533	-	1,533	1,329	-	1,329
Depreciation	6,097	-	6,097	14,098	-	14,098
Sundries	610	-	610	544	-	544
Software Costs	-	-	-	60	-	60
Bank Charges	34	-	34	78	-	78
Accountancy & Payroll	-	1,248	1,248	-	1,529	1,529
	<u>44,997</u>	<u>1,814</u>	<u>46,811</u>	<u>60,060</u>	<u>2,095</u>	<u>62,155</u>

**7 STAFF COSTS**

	2025	2024
	£	£
Wages and Salaries	50,316	45,975
Employers National Insurance	-	-
Pension Costs	-	-
	<u>50,316</u>	<u>45,975</u>

The charity considers its key management personnel comprises the trustees.

The total employment benefits, including employer pension contributions of the key management personnel were £nil. No employee has benefits in excess of £60,000 .

The charity employed 5 people during the year (full time equivalent of 2 people).

The average number of employees, working on a part time or sessional basis, analysed by function was:

Client Care Services	4	4
Management & Administration	1	1
	<u>5</u>	<u>5</u>

**8 TRUSTEES' REMUNERATION AND EXPENSES**

No remuneration was paid directly or indirectly out of the funds of the charity to any trustee or to any persons known to be connected with them.

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

**9 FIXED ASSETS**

	Buildings	Building Improvements	Vehicles	Computer Equipment	Security, Furniture & Equipment	Total
<b>COST</b>	£	£	£	£	£	£
As at 1 April 2024	202,200	700,265	35,107	25,368	129,329	1,092,269
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at 31 March 2025	<u>202,200</u>	<u>700,265</u>	<u>35,107</u>	<u>25,368</u>	<u>129,329</u>	<u>1,092,269</u>
<b>DEPRECIATION</b>						
As at 1 April 2024	105,144	698,464	35,106	25,367	128,135	992,216
Charge for year	4,044	1,454	1	1	597	6,097
Disposals	-	-	-	-	-	-
As at 31 March 2025	<u>109,188</u>	<u>699,918</u>	<u>35,107</u>	<u>25,368</u>	<u>128,732</u>	<u>998,313</u>
<b>NET BOOK VALUE</b>						
As at 31 March 2025	<u>93,012</u>	<u>347</u>	<u>0</u>	<u>0</u>	<u>597</u>	<u>93,956</u>
As at 31 March 2024	<u>97,056</u>	<u>1,801</u>	<u>1</u>	<u>1</u>	<u>1,194</u>	<u>100,053</u>

**10 DEBTORS**

	2025	2024
	£	£
Other Debtors	3,328	358
Accrued Income	0	1,819
Prepayments	2,341	2,863
	<u>5,669</u>	<u>5,040</u>

In 2024 and 2023 debtors all relate to unrestricted funds.

**11 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other Creditors	515	313
Accruals	2,276	1,805
	<u>2,791</u>	<u>2,118</u>

INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

12

12 MOVEMENT IN FUNDS OF THE CHARITY

	Balance 1 April 2024	Incoming	Transfers	Outgoing	Balance 31 March 2025
	£	£	£	£	£
<b>Restricted Funds:</b>					
NHS Manchester CCG	-	11,098	-	(11,098)	-
Members Holidays & Trips	1,457	3,665	-	(2,878)	2,244
	1,457	14,763	-	(13,976)	2,244
<b>Restricted Capital Funds:</b>					
Building	83,131	-	-	-	83,131
	83,131	-	-	-	83,131
TOTAL	84,588	14,763	-	(13,976)	85,375
<b>Unrestricted Funds:</b>					
General	711,988	52,968	-	(133,771)	631,185
Unrestricted Capital Funds	16,922	-	-	(4,044)	12,878
TOTAL	728,910	52,968	-	(137,815)	644,063
	813,498	67,731	-	(151,791)	729,438

Previous Year

	Balance 1 April 2023	Incoming	Transfers	Outgoing	Balance 31 March 2024
	£	£	£	£	£
<b>Restricted Funds:</b>					
Bury MBC	-	1,500	-	(1,500)	-
NHS Manchester CCG	-	11,032	-	(11,032)	-
Donations	-	1,871	-	(1,871)	-
Members Holidays & Trips	1,027	2,225	-	(1,795)	1,457
	1,027	16,628	-	(16,198)	1,457
<b>Restricted Capital Funds:</b>					
Community Fund - building	86,595	-	-	(3,464)	83,131
	86,595	-	-	(3,464)	83,131
TOTAL	87,622	16,628	-	(19,662)	84,588
<b>Unrestricted Funds:</b>					
General	771,152	47,423	-	(106,587)	711,988
Unrestricted Capital Funds	27,556	-	-	(10,634)	16,922
TOTAL	833,333	43,337	-	(77,962)	798,708
	923,948	72,615	-	(110,233)	886,330

Details re funds:

**Restricted Revenue Funds:**  
NHS Manchester CCG  
Capital Funds

Contribution Towards:

- towards preentative social and health services  
- this represents the book value of fixed assets still to be depreciated

**13 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Fixed Assets £	Net Current Assets £	2025 Total £	Fixed Assets £	Net Current Assets £	2024 Total £
RESTRICTED FUNDS:	-	2,244	2,244	-	1,457	1,457
	-	2,244	2,244	-	1,457	1,457
RESTRICTED FUNDS (CAPITAL):						
Building	-	79,087	79,087	83,131	-	83,131
	-	79,087	79,087	83,131	-	83,131
UNRESTRICTED FUNDS:						
General	-	655,278	631,185	-	711,988	711,988
Designated	12,878	-	12,878	16,922	-	16,922
	12,878	655,278	644,063	16,922	711,988	728,910
TOTAL FUNDS	12,878	657,522	725,394	100,053	713,445	813,498

**14 CAPITAL COMMITMENTS**

	2025 £	2024 £
Maintenance work contracted but not provided for	-	-

**15 GOING CONCERN**

The charity's main source of income is grant funding and investment income. The trustees consider, having regard to reserves 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 the funding income should cease.

**16 POST BALANCE SHEET EVENTS**

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.

**17 FINANCIAL INSTRUMENTS**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

