Company registration number: 09915666
Charity registration number: 1166834

The Oasis Centre Community Project-East Manchester

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2025

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

The Oasis Centre Community Project-East Manchester

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The Oasis Centre Community Project-East Manchester

Reference and Administrative Details

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

The Oasis Centre Community Project-East Manchester

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2025.

Objectives and activities

The Oasis Centre remains a place of safety, dignity, and belonging for people facing crisis and insecurity in East Manchester. Rooted in our faith in Jesus Christ, Oasis exists to reflect God's love in practical, everyday ways, welcoming each person as made in His image and worthy of care, compassion, and hope.

As the cost-of-living crisis continues and even basic work becomes harder to secure, statutory systems are under growing strain. People are not turned away at Oasis, but welcomed with grace, supported with patience, and helped to take hopeful steps forward toward stability and flourishing.

"It's very rare you can find somewhere that gives so much time to help me." Oasis community member

2025 at a Glance
- **2,500** vulnerable people supported
- **1,350** new people seeking help
- **4,676** crisis issues resolved
- **37,032** free meals served
- **54** people supported into employment
- **433** learners engaged in education programmes
- **353** people supported through Work Club
- **64** people supported through Next Step Volunteering Programme
- **38** nations represented in our community

Behind every number is a person, often facing multiple, overlapping crises. These figures represent not quick fixes, but sustained, relational support rooted in faith, prayer, and love over time.

Crisis Support: 4,676 crisis issues addressed, helping people stabilise and move forward

Meeting urgent need with patience, advocacy, and compassion

The need for crisis support continues to intensify. Although the Centre opens at 9:30am, people often begin queuing from 7am, many having slept poorly, eaten little, and carrying deep uncertainty about what the day ahead may hold. Through generous food and clothing provision, Oasis meets immediate need. Through sustained advocacy, prayerful presence, and relational support, people are enabled to move toward stability, renewed hope, and lasting flourishing.

From the Streets to Safety

When Daniel arrived at Oasis, he had recently suffered a stroke. His speech was severely impaired, his mobility limited, and he had nowhere safe to sleep. Unable to clearly advocate for himself, Daniel was extremely vulnerable.

Oasis staff recognised the seriousness of his situation immediately, raising safeguarding and mental health concerns, sitting with him, praying with and for him, and urgently advocating on his behalf. Safe accommodation was secured before his situation deteriorated further. Today, Daniel is no longer facing crisis alone and has consistent support around him.

"I hit rock bottom. I had no hope. But Oasis became my family and now I am safe." Daniel

The Oasis Centre Community Project-East Manchester

Trustees' Report

Community Engagement: Over 150 isolated adults enjoyed wellbeing activities each week

Where isolation ends and people belong

Each week, over 150 isolated adults find connection, routine, and friendship at Oasis. For many, loneliness and poor mental health are as debilitating as practical crisis. Through shared meals, the Oasis choir, quizzes, Feast Days, trips, and celebrations, Oasis reflects God's heart for community, creating spaces of joy and belonging where people from 38 nations are welcomed by name and known as family.

From Isolation to Belonging

Before coming to Oasis, Sheila rarely left her home. Her mental health had deteriorated, days blended into one another, and hope felt distant. Through community activities, shared meals, prayer, and laughter, Sheila slowly rebuilt trust and connection. Oasis became a place she could rely on, a place where she is noticed if she doesn't turn up and celebrated when she does.

"This place, these people, this family have given me hope and a reason to get up." Sheila

Education: 433 people took part in learning and skill-building opportunities

Building confidence, dignity, and hope through learning

In 2025, a record number of people engaged in learning and skill-building opportunities at Oasis, with 336 joining the programme for the first time. Our adult education programme focuses on pre-basic learning-Maths, English, ESOL, IT, and personalised pathways, supporting people often excluded from mainstream education. Learning at Oasis takes place within community, where progress is celebrated, setbacks are met with grace, and dignity is restored. We believe learning is not only about skills, but about helping people rediscover their God-given worth.

From Loss to Rebuilding

Sanaya is a Palestinian refugee who arrived in the UK after losing her home and livelihood, separated from family members still living in a war zone. Carrying trauma and daily anxiety for her loved ones, Sanaya nonetheless never missed an ESOL class. She studies at home, makes steady progress, and has embraced the Oasis community, allowing staff to sit with her in grief, pray with her, and celebrate her determination. Oasis has become a place where she can both mourn and rebuild.

"I could never believe we would find such a family. Now we are sisters and brothers." Sanaya

The Oasis Centre Community Project-East Manchester

Trustees' Report

Next Step: 64 people joined the programme to take positive next steps

From crisis to purpose through volunteering and mentoring

Through structured volunteering, accredited training, mentoring, and support, the Next Step programme supports people to rebuild confidence, skills, and stability after prolonged instability.

From Rough Sleeping to Purpose

During the winter months, Sam was sleeping rough outside the Centre. Oasis provided holistic support, including food, clothing, housing advocacy, prayer, and emotional care. Through this work, supported accommodation was secured, and Sam went on to enrol on a hospitality course and begin therapy. Through the Next Step programme, Sam volunteered in the Oasis kitchen, rebuilding routine, skills, confidence, and hope for the future. He also found spiritual support through joining a local church that meets at Oasis on Sundays.

"You were the only ones who cared enough to help me. I honestly think if it wasn't for Oasis, I could be dead by now." Sam

Work Club: 353 people accessed employment support, with 54 people moving into work

Walking with people into work and staying with them when it's hard

Many vulnerable and marginalised people facing complex and deeply rooted barriers to work accessed employment support through our Work Club. Progress is often slow, but through patient, relational support grounded in encouragement and care, people make steady steps forward, with, on average, one person each week moving into employment.

From Desperation to Stability

Adwoa, a qualified teacher from Ghana, was desperate to find work offering visa sponsorship. After many failed applications, Oasis helped her re-strategise, supporting her into a care role as a stepping stone while continuing to pursue sponsored roles. Oasis supported her with applications, IT access, DBS checks, interview preparation, and prayerful encouragement. Recently, Adwoa secured a sponsored role in Preston and relocated with her family, ending years of uncertainty.

"You helped when no one else could. Now I have a job because of Oasis." Adwoa

Looking Ahead

Demand for Oasis services continues to grow. People are arriving with increasingly complex needs, longer journeys to stability, and fewer external safety nets. This is slow, relational, life-saving work, rooted in faith, sustained by prayer, and expressed through love in action.

Public benefit

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

The Oasis Centre Community Project-East Manchester

Trustees' Report

Structure, governance and management

Nature of governing document

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

Financial review

Income in the year was £647,957 (2024: £631,417) and expenditure was £634,168 (2024: £577,241). This resulted in a surplus of £13,789 (2024: £54,176).

The main sources of income for the charity were grants and donations.

Policy on reserves

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

Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

The annual report was approved by the trustees of the charity on 16 September 2026 and signed on its behalf by:

.....

DP Watkins
Trustee

The Oasis Centre Community Project-East Manchester

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

.....

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

Date: 24/9/26

The Oasis Centre Community Project-East Manchester

Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	304,905	300,116	605,021
Charitable activities	4	23,831	-	23,831
Other trading activities	5	13,789	-	13,789
Investment income	6	4,566	-	4,566
Other income	22	750	-	750
Total Income		347,841	300,116	647,957
Expenditure on:				
Raising funds	7	(71,742)	(575)	(72,317)
Charitable activities	8	(217,175)	(325,950)	(543,125)
Other expenditure	9	(8,888)	(9,838)	(18,726)
Total Expenditure		(297,805)	(336,363)	(634,168)
Net income/(expenditure)		50,036	(36,247)	13,789
Net movement in funds		50,036	(36,247)	13,789
Reconciliation of funds				
Total funds brought forward		1,358,403	270,351	1,628,754
Total funds carried forward	21	1,408,439	234,104	1,642,543

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

The Oasis Centre Community Project-East Manchester

Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	158,903	420,595	579,498
Charitable activities	4	29,830	-	29,830
Other trading activities	5	16,698	-	16,698
Investment income	6	5,391	-	5,391
Total income		210,822	420,595	631,417
Expenditure on:				
Raising funds	7	(60,724)	-	(60,724)
Charitable activities	8	(204,851)	(303,008)	(507,859)
Other expenditure	9	(3,654)	(5,004)	(8,658)
Total expenditure		(269,229)	(308,012)	(577,241)
Net (expenditure)/income		(58,407)	112,583	54,176
Net movement in funds		(58,407)	112,583	54,176
Reconciliation of funds				
Total funds brought forward		1,416,810	157,768	1,574,578
Total funds carried forward	21	1,358,403	270,351	1,628,754

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

The Oasis Centre Community Project-East Manchester

(Registration number: 09915666)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	15	1,059,476	1,086,264
Investments	16	100	100
		1,059,576	1,086,364
Current assets			
Debtors	17	11,042	17,708
Cash at bank and in hand	18	589,264	539,354
		600,306	557,062
Creditors: Amounts falling due within one year	19	(17,339)	(14,672)
Net current assets		582,967	542,390
Net assets		1,642,543	1,628,754
Funds of the charity:			
Restricted		234,104	270,351
Unrestricted income funds			
Unrestricted		1,408,439	1,358,403
Total funds	21, 23	1,642,543	1,628,754

For the financial year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 7 to 25 were approved by the trustees, and authorised for issue on 16 September 2026 and signed on their behalf by:

.....

DP Watkins
Trustee

The Oasis Centre Community Project-East Manchester

Statement of Cash Flows for the Year Ended 31 December 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		13,789	54,176
Adjustments to cash flows from non-cash items			
Depreciation	7, 9	32,471	32,654
Investment income	6	(4,566)	(5,391)
		41,694	81,439
Working capital adjustments			
Decrease in debtors	17	6,666	9,610
Increase/(decrease) in creditors	19	2,667	(1,962)
Net cash flows from operating activities		51,027	89,087
Cash flows from investing activities			
Interest receivable and similar income	6	4,566	5,391
Purchase of tangible fixed assets	15	(5,683)	(5,144)
Net cash flows from investing activities		(1,117)	247
Net increase in cash and cash equivalents		49,910	89,334
Cash and cash equivalents at 1 January		539,354	450,020
Cash and cash equivalents at 31 December		589,264	539,354

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

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Charity status

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

The address of its registered office is:
The Oasis Centre
929 Hyde Road
Gorton
Manchester
M18 7FB

These financial statements were authorised for issue by the trustees on 16 September 2026.

2 Accounting policies

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

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

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

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

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

Donations and legacies

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

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

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

Gifts in kind

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

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

Investment income

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

Expenditure

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

Raising funds

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

Charitable activities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial instruments

Classification

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

Recognition and measurement

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

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

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

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

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	155,857	295,116	450,973	469,312
Donations from individuals	74,985	5,000	79,985	80,398
Legacies	63,873	-	63,873	-
Gift aid reclaimed	10,190	-	10,190	12,165
Grants, including capital grants;				
Government grants	-	-	-	17,373
Gifts in kind	-	-	-	250
	304,905	300,116	605,021	579,498

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Charity shop	23,831	23,831	29,830

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2024 £
Property rental income	13,789	13,789	16,698
	13,789	13,789	16,698

6 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	4,566	4,566	5,391
	4,566	4,566	5,391

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted General £	Restricted £	Total 2025 £	Total 2024 £
Fundraising and events		7,519	-	7,519	3,734
Staff Costs		64,223	575	64,798	56,990
		71,742	575	72,317	60,724

8 Expenditure on charitable activities

	Note	Unrestricted General £	Restricted £	Total 2025 £	Total 2024 £
Cafe costs		11,936	26,236	38,172	37,615
Education		-	8,733	8,733	10,285
Staff costs		150,189	263,246	413,435	378,602
Allocated support costs	10	55,050	27,735	82,785	77,967
		217,175	325,950	543,125	504,469

In addition to the expenditure analysed above, there are also governance costs of £4,910 (2024 - £3,390) which relate directly to charitable activities. See note 10 for further details.

9 Other expenditure

	Note	Unrestricted General £	Restricted £	Total 2025 £	Total 2024 £
Staff costs		4,857	7,040	11,897	7,738
Cost of trustee meetings		1,919	-	1,919	920
Governance costs		2,112	2,798	4,910	3,390
		8,888	9,838	18,726	12,048

10 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Independent examiner fees				
Examination of the financial statements	308	380	688	640
Other fees paid to examiners	1,184	1,538	2,722	2,750
Other governance costs	620	880	1,500	-
	2,112	2,798	4,910	3,390

11 Government grants

During the current and prior year, the Charity received funding from Manchester City Council for crisis support.

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

The amount of grants recognised in the financial statements was £21,400 (2024 - £24,873).

12 Trustees remuneration and expenses

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

A Metcalfe
£1,919 (2024: £920) of expenses were reimbursed to A Metcalfe during the year.

A Metcalfe was reimbursed for travel expenses.

13 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	436,934	402,327
Social security costs	35,790	28,076
Pension costs	6,111	6,548
Other staff costs	10,077	5,344
	488,912	442,295

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

	2025 No	2024 No
Management	4	4
Fundraising	3	2
Oasis Centre Staff	10	12
	17	18

14 (2024 - 15) of the above employees participated in the Defined Contribution Pension Schemes.

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

14 Taxation

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

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Other tangible fixed asset £	Total £
Cost					
At 1 January 2025	1,148,174	36,285	15,733	15,836	1,216,028
Additions	-	719	4,964	-	5,683
At 31 December 2025	1,148,174	37,004	20,697	15,836	1,221,711
Depreciation					
At 1 January 2025	95,681	11,613	9,476	12,994	129,764
Charge for the year	22,964	3,657	3,692	2,158	32,471
At 31 December 2025	118,645	15,270	13,168	15,152	162,235
Net book value					
At 31 December 2025	1,029,529	21,734	7,529	684	1,059,476
At 31 December 2024	1,052,493	24,672	6,257	2,842	1,086,264

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £1,029,530 (2024 - £1,052,493) in respect of leaseholds.

16 Fixed asset investments

	2025 £	2024 £
Shares in group undertakings and participating interests	100	100

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 January 2025	100	100
At 31 December 2025	100	100
Net book value		
At 31 December 2025	100	100
At 31 December 2024	100	100

Details of undertakings

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

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held 2025	2024	Principal activity
Subsidiary undertakings					
The Oasis (Gorton) Trading Company	UK	Ordinary Shares	0%	100%	the development of building projects

Subsidiaries

The Oasis (Gorton) Trading Company Ltd gifts all profits to the charity. No gifts were made during 2024 or 2025.

17 Debtors

	2025	2024
	£	£
Due from group undertakings	1,932	1,932
Gift Aid	8,602	12,165
Prepayments	508	2,575
Other debtors	-	1,036
	11,042	17,708

Debtors includes £1,932 (2024: £1,932) receivable after more than one year.

	2025	2024
	£	£
Due from group undertakings	1,932	1,932

18 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	589,264	539,354

19 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	9,096	7,232
Other creditors	(1)	749
Pension scheme creditor	1,402	1,466
Accruals	6,842	5,225
	17,339	14,672

20 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5,906 (2024 - £6,548).

21 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted				
General	1,358,403	347,841	(297,805)	1,408,439
Total unrestricted	1,358,403	347,841	(297,805)	1,408,439
Restricted Funds				
Building Fund	7,729	-	-	7,729
Oglesby Charitable Trust	6,849	23,216	(22,941)	7,124
Miri Roshni	30,000	-	(14,068)	15,932
Acting on Impulse Ltd Perf Arts	-	5,000	-	5,000
Sophia Fleming	-	5,000	(5,000)	-
The Vardy Foundation	-	10,000	(10,000)	-
The Fyrish Foundation	-	43,000	-	43,000
Nov 25 dinner	-	52,392	(19,317)	33,075
Other Restricted gifts	965	-	-	965
Cheshire Datasystems Limited	74,886	61,818	(43,512)	93,192
Lancaster Foundation	38,098	-	(38,098)	-
Souter Charitable Trust	-	5,000	(5,000)	-
Lloyds Covid grant	2,906	-	-	2,906
Manchester CC	-	21,400	-	21,400
McGhee Trust	1,244	-	(1,244)	-
Crisis support	104,650	-	(100,869)	3,781
Welfare	3,024	-	(3,024)	-
Henry Smith Charity	-	73,290	(73,290)	-
Total Restricted	270,351	300,116	(336,363)	234,104
Total funds	1,628,754	647,957	(634,168)	1,642,543

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2025

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

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

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

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

In 2025 the following activities were funded by specific funders

Cheshire Datasystems Limited	Re-Skill and Crisis Support Project
Acting on Impulse Ltd Performing Arts	Performing arts project
Sophia Flemming	Welfare and crafts
The Lancaster Foundation	Next Step Catering
November 2025 fundraiser	Next Step catering and retail
Souter Charitable Trust	Next Step catering and retail
The Vardy Foundation	Next Step catering and retail
Oglesby Charitable Trust	Staff costs and wellbeing
Miri Roshni	Work Club and education
Ladies Fundraiser	Next Step Retail
Henry Smith Charity	Management costs
McGhee Trust	Management costs
November 2024 Fundraiser	Crisis Support Project
Frederick Robinson	Crisis Support Project
Albert Hunt Trust	Crisis Support Project
The Grocers Charity	Crisis Support Project
Sir Donald and Lady Edna Wilson Charitable Trust	Crisis Support Project
Dowager Countess	Crisis Support Project
Manchester City Council	Crisis Support Project
The Fyrish Foundation	Crisis Support Project
Flair Foundation	Wellbeing and Crisis Support

In 2024 the following activities were funded by specific funders

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

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

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

22 Other income

	Total funds £

23 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2025 £
Tangible fixed assets	1,059,476	-	1,059,476
Fixed asset investments	100	-	100
Current assets	360,319	239,987	600,306
Current liabilities	(11,456)	(5,883)	(17,339)
Total net assets	1,408,439	234,104	1,642,543

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	1,086,264	-	1,086,264
Fixed asset investments	100	-	100
Current assets	281,826	275,236	557,062
Current liabilities	(9,787)	(4,885)	(14,672)
Total net assets	1,358,403	270,351	1,628,754