Charity Commission number: 1168695
Companies House number: 5286405

ALL ARTS & MEDIA LTD
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025

All Arts & Media Ltd
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The trustees present their annual directors' report and financial statements of the charity for the year ended 31st October 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.
The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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).

Reference and administrative information
Charity Name: All Arts & Media Ltd
Charity Number: 1168695
Company Number: 05286405

Structure, governance and management
All Arts & Media Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 15th November 2014. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 27th July 2016.

Directors and trustees
The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Martin G Logan	Chair of Trustees
James Mcmillan	
Dzidra Noor	
Niall Power	

Senior managers

Edward Connole	(Company Secretary)

Registered Office
Old Levenshulme Library
Cromwell Grove
Manchester
M19 3QE

Independent Examiners
Hilton Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers
The Co-Operative Bank
1 Balloon St
Manchester
M60 1GP

Objectives and activities
The purposes of the charity:
Is the advancement of education by the development of individual's capabilities, competences, skills and understanding in IT skills for those who are digitally excluded and reinvigorating a desire to learn in adults and young people who are at risk of educational exclusion.
To promote social inclusion for the public benefit by working with people in Manchester who are socially excluded and to relieve the needs of such people and assist them to integrate into society, in particular by

a. Providing arts and media groups that encourage and enable members of the aforementioned groups to participate more effectively with the wider community.
b. Increasing opportunities for those members of the aforementioned groups to engage with the wider community via social and recreational facilities and events involving the local community.
c. Providing arts and media training that will enable the aforementioned members of these groups to develop and gain new skills

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance
The financial year commenced with ALL FM winning awards. In Cardiff in November, ALL FM became the first radio station to win 'Station of the Year' twice, at the Community Radio Awards; a remarkable achievement. Eight days later at the Manchester Culture Awards within the category of 'Promotion of Equality & Social Justice', ALL FM were successful again, sharing the award with Venture Arts. In the summer, Audrey Hall, our long serving presenter, deservedly won the Prolific North 'Creative Trailblazer Award'. Later in the year we were represented by two of our volunteers meeting King Charles at Windsor Castle to talk about ALL FM, our projects and its unique spirit.

This year, as in previous years, we have hosted many diverse projects in which radio was featured at its heart. These included projects aimed at younger people, older people, those who were not employed, from diverse communities, those who have mental health issues, those with learning difficulties, people and communities who have experienced hate crime. We have also commenced a project, partnering with Sound Archivists at Manchester Central Library marking the fiftieth birthday of Piccadilly Radio.

In all our projects, radio production and broadcast is the catalyst that helps improve skills, provides a positive medium for expression and welcomes new volunteers into the ALL FM community. Many of those trained in these projects have now become regular presenters and producers on ALL FM. We are an audio tapestry of Manchester, giving a voice to those who are least heard.

Like the previous year, we partnered with Forever Manchester to host a 26.2-hour marathon broadcast. This time though we were hosting Manchester artists and musicians performing live in the studio over twenty-six hours and twelve minutes. We give a platform for unsigned Manchester artists, the 26.2 hr marathon hosting fifty-two artists performing live at ALL FM across a range of genres.

We were delighted that Ofcom gave us the opportunity to apply for a licence for a third time. The application was successful. This we believe reflects the training, shows and ethos of ALLFM.

Towards the end of the year we hosted an event to hear the stories of just a few of our volunteers; their journeys, their experiences and how ALL FM has affected them. And how they have affected ALL FM. It was a reminder about the importance of giving people a voice and a place to belong.

Next year brings fresh challenges, but also new opportunities and new voices.

Financial Review
All Arts & Media's main source of funds is grant income, amounting to 76.5% of total income for the year (down from 84% in 2024). Grant funding was supplemented by Show Subscriptions 7.2%. Donations contributed 2.6%.

There was no income from the trading company All FM Training Ltd and it's likely that it will be made dormant in 2026. The charity has continued to make progress in attracting greater Core funding than in previous years.

The accounts show a small surplus of Income compared to Expenditure of £430.

Investment powers and policy
The charity aims to invest advance grant payments to maximise investment income. The effect of higher interest rates will be reflected in next year's accounts.

Reserves policy and going concern
The balance held in unrestricted reserves at 31st October 2025 was £39,082 (2024:£35,634) of which £34,104 (2024: £30,220) are free reserves, after allowing for funds tied up in tangible fixed assets. The balance held in restricted reserves at 31st October 2025 was £7,543 (2024: £10,599).

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three 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 Charity's main source of income is grants and fees. Having regard to the level of reserves 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.

In order to avoid future deficits which deplete our unrestricted reserves, we will continue to apply for grants which will provide an allocation to core funding.

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.

Appointment of trustees
As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and shall serve until the Annual General meeting following the co-option they shall be eligible for further co-option.

Trustee induction and training
After the training that took place in January 2017 all trustees are now aware of their responsibilities and continue to provide on-going support at monthly meetings and via regular email correspondence.

Organisation
The board of trustees administers the charity. The board normally meets once per month. A Chairman is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations
None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year one such related party transaction was reported.
All Arts & Media have set up a trading company named ALL FM Training Limited. It is a company limited by guarantee with All Arts &Media Ltd being the sole subscriber.

Trustees responsibilities in relation to the financial statements
The charity trustees (who are also the directors of All Arts & Media Ltd for the purposes of company

law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company 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 not 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 Companies Act 2006. 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.

By order of the board of trustees

Martin Logan
Chair

Date: 26/08/26

I report on the accounts of the company for the year ended 31 October 2025 , which are set out on pages 6 to 22.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's 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 in the statement 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 in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting requirements of section 396 of the Companies Act 2006; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

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

26 August 2026

All Arts & Media Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 October 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
INCOME FROM					
Donations and legacies	3	2,617	-	2,617	2,064
Charitable activities	4	14,968	67,683	82,651	108,119
Other trading activities	5	13,057	-	13,057	8,772
Investment income		851	-	851	1,133
TOTAL INCOME		31,493	67,683	99,176	120,088
EXPENDITURE ON					
Charitable activities	7	28,036	70,748	98,784	124,937
TOTAL EXPENDITURE		28,036	70,748	98,784	124,937
NET INCOME/(EXPENDITURE)		3,457	(3,065)	392	(4,849)
Transfers between funds	15	(9)	9	-	-
NET MOVEMENT IN FUNDS		3,448	(3,056)	392	(4,849)
RECONCILIATION OF FUNDS					
Total funds brought forward	15	35,634	10,599	46,233	51,082
TOTAL FUNDS CARRIED FORWARD	15	39,082	7,543	46,625	46,233

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 22 form part of these accounts.

All Arts & Media Ltd
Balance Sheet
As At 31 October 2025

Companies House number: 5286405

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
FIXED ASSETS					
Tangible assets	11	4,978	5,926	10,904	12,746
		4,978	5,926	10,904	12,746
CURRENT ASSETS					
Debtors	12	17,918	-	17,918	33,049
Cash at bank and in hand		32,422	22,872	55,294	49,741
		50,340	22,872	73,212	82,790
Creditors: Amounts falling due within one year	13	16,236	21,255	37,491	49,303
NET CURRENT ASSETS		34,104	1,617	35,721	33,487
TOTAL ASSETS LESS CURRENT LIABILITIES		39,082	7,543	46,625	46,233
NET ASSETS		39,082	7,543	46,625	46,233
THE FUNDS OF THE CHARITY					
Restricted income funds	15	-	7,543	7,543	10,599
Unrestricted income funds	15	39,082	-	39,082	35,634
TOTAL CHARITY FUNDS		39,082	7,543	46,625	46,233

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 26 August 2026

Martin Logan - Chair

The notes on pages 9 to 22 form part of these accounts.

All Arts & Media Ltd
Statement of Cash Flows
For The Year Ended 31 October 2025

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net movement in funds	392	(4,849)
Add back depreciation	2,010	2,091
Deduct investment income	(851)	(1,133)
Decrease/(increase) in debtors	15,131	(19,463)
Increase/(decrease) in creditors	(11,812)	(7,716)
NET CASH USED IN OPERATING ACTIVITIES	4,870	(31,070)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest	851	1,133
Purchase of fixed assets	(168)	(2,043)
NET CASH PROVIDED BY INVESTING ACTIVITIES	683	(910)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR	5,553	(31,980)
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	49,741	81,721
CASH AND CASH EQUIVALENTS CARRIED FORWARD	55,294	49,741

1 Accounting Policies

1.1 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), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
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.

1.2 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 3 restricted funds.
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 15.

1.3 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.

1.4 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 1.6.

1.5 Irrecoverable VAT

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

1.6 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 type of expense. The allocation of support and governance costs is analysed in note 8.

1.7 Costs of raising funds

The costs of raising funds consists of events, publicity and sponsorship.

1.8 Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

1.9 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer & technical equipment	25% on cost
Studio equipment	25% on cost
Studio build	over 15 years on cost

1.10 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.

1.11 Pensions

The charity operates an auto-enrolment pension scheme. The charity has no liability beyond paying its contributions and collecting employees' contributions.

1.12 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.

1.13 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 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

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3 Donations and Legacies

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	2,617	-	2,617	2,064
	2,617	-	2,617	2,064

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Donations	2,064	-	2,064
	2,064	-	2,064

4 Income from charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Forever Manchester	-	2,791	2,791	5,180
Heritage Lottery	-	-	-	25,483
Souter Charitable Trust	-	1,900	1,900	950
MCC - OMCVS	-	19,435	19,435	19,435
MCC - Digital Inclusion Funding	-	-	-	500
MCC - International Women's Day	-	-	-	250
Centre For Ageing	-	-	-	500
Big Lottery - Vintage FM grant	-	-	-	2,216
Garfield Weston	-	10,000	10,000	2,240
Workers Educational Association - New Skills	-	4,858	4,858	14,573
Ofcom - Community Radio Fund	-	-	-	4,543
Rank Foundation	-	-	-	340
MACC - Hate Crime	-	5,000	5,000	-
The Ireland Funds of GB	-	3,750	3,750	-
Workers Educational Association	-	9,109	9,109	-
Great Places	-	5,000	5,000	-
We Love Manchester	-	3,960	3,960	-
JT Blair	-	1,880	1,880	-
Charitable Aid Foundation	-	-	-	400
Tudor Trust (£7,942 b/fwd, £8,180 deferred)	8,180	-	8,180	24,302
Shows and show subscriptions	7,158	-	7,158	5,887
Advertising	(370)	-	(370)	1,320
	14,968	67,683	82,651	108,119

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Forever Manchester	-	5,180	5,180
Heritage Lottery	-	25,483	25,483
Souter Charitable Trust	-	950	950
MCC - OMCVS	-	19,435	19,435
MCC - Digital Inclusion Funding	-	500	500
MCC - International Women's Day	-	250	250
Centre For Ageing	-	500	500
Big Lottery - Vintage FM grant	-	2,216	2,216
Garfield Weston	-	2,240	2,240
Workers Educational Association - New Skills	-	14,573	14,573
Ofcom - Community Radio Fund	-	4,543	4,543
Rank Foundation	-	340	340
Tudor Trust (£7,942 b/fwd, £8,180 deferred)	24,302	-	24,302
Shows and show subscriptions	5,887	-	5,887
Advertising	1,320	-	1,320
	31,509	76,210	107,719

5 Income from other trading activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Consultancy and Training	950	-	950	4,800
Fundraising Events	5,025	-	5,025	-
Sales and T Shirt Sales	5,552	-	5,552	3,372
Other Income	1,530	-	1,530	600
	13,057	-	13,057	8,772

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Consultancy and Training	4,800	-	4,800
Sales and T Shirt Sales	3,372	-	3,372
Other Income	600	-	600
	8,772	-	8,772

6 Net income

	2025 £	2024 £
Net income is stated after charging:		
Depreciation - owned assets	2,010	2,091
Accountancy	788	750

7 Expenditure on charitable activities

	Activities £	2025 £	2024 £
Employment costs	45,232	45,232	48,458
Contractors, freelance and casual workers	27,368	27,368	41,945
Staff training	134	134	1,268
Commission	310	310	257
Beneficiary travel and subsistence	629	629	1,865
Room hire	203	203	935
Volunteer expenses	8	8	34
Equipment repairs	83	83	25
Licences and permits	4,403	4,403	4,139
Travel and subsistence	633	633	544
Technical sundries	12	12	694
Advertising	342	342	847
Catering	313	313	-
Governance costs	788	788	750
Support costs	18,326	18,326	23,176
	98,784	98,784	124,937
	98,784	98,784	124,937

	2025 £	2024 £
Restricted funds	70,748	77,035
Unrestricted funds	28,036	47,902
	98,784	124,937

8 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.

	Basis of apportionment	General Support £	Governance £	2025 £
Accountancy	type of expense	-	788	788
Premises costs	type of expense	11,097	-	11,097
Heat, light and water	type of expense	200	-	200
Consultancy	type of expense	500	-	500
Insurance	type of expense	1,994	-	1,994
Publications and Subscriptions	type of expense	395	-	395
Computer software	type of expense	457	-	457
Telephone	type of expense	139	-	139
Internet	type of expense	1,478	-	1,478
Post, printing and stationery	type of expense	36	-	36
Bank charges	type of expense	20	-	20
Depreciation	type of expense	2,010	-	2,010
		18,326	788	19,114

Previous reporting period

	Basis of apportionment	General Support £	Governance £	2024 £
Employment costs	type of expense	669	-	669
Accountancy	type of expense	-	750	750
Premises costs	type of expense	10,519	-	10,519
Professional fees	type of expense	234	-	234
Heat, light and water	type of expense	227	-	227
Consultancy	type of expense	3,900	-	3,900
Insurance	type of expense	1,997	-	1,997
Depreciation	type of expense	2,091	-	2,091
Publications and Subscriptions	type of expense	433	-	433
Computer software	type of expense	389	-	389
Telephone	type of expense	1,217	-	1,217
Internet	type of expense	1,469	-	1,469
Post, printing and stationery	type of expense	17	-	17
Bank charges	type of expense	14	-	14
		23,176	750	23,926

9 Analysis of staff costs

	2025 £	2024 £
Wages and salaries	43,915	47,696
Pension costs	1,317	1,431
	45,232	49,127
Charitable activities	45,232	48,458
Support costs	-	669
	45,232	49,127

	2025	2024
Average number of employees	3	3
Number of employees with benefits in excess of £60,000	-	-

	2025 £	2024 £
Total employment benefits, including employer pension contributions of the key management personnel	31,976	35,674

10 Independent Examiner Fees

	2025 £	2024 £
Independent examination fees	788	750
	788	750

11 Tangible Fixed Assets

	Studio build £	Studio equipment £	Computer & technical equipment £	Total £
Cost				
At 1 November 2024	17,814	26,516	5,462	49,792
Additions	-	-	168	168
At 31 October 2025	17,814	26,516	5,630	49,960
Depreciation				
At 1 November 2024	7,079	25,968	3,999	37,046
Charge for Year	1,187	254	569	2,010
At 31 October 2025	8,266	26,222	4,568	39,056
Net Book Value				
At 31 October 2025	9,548	294	1,062	10,904
At 1 November 2024	10,735	548	1,463	12,746

12 Debtors

	2025 £	2024 £
Debtors	4,969	616
Prepayments	12,949	1,418
Other debtors	-	31,015
	17,918	33,049

	2025 £	2024 £
Restricted	-	20,542
Unrestricted	17,918	12,507
	17,918	33,049

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Creditors and accruals	14,244	13,005
Connected party - All FM Training Ltd	-	7,481
Taxation and social security	824	922
Other creditors	1,168	407
Deferred income	21,255	27,488
	37,491	49,303

	2025 £	2024 £
Restricted	21,255	27,138
Unrestricted	16,236	22,165
	37,491	49,303

14 Deferred income

Deferred income comprises rental income and grants invoiced and received in advance.

	2025 £	2024 £
Balance as at 01 November 2024	27,488	-
Amount released to income earned from charitable activities	(27,488)	-
Amount deferred in year	21,255	27,488
Balance as at 31 October 2025	21,255	27,488

15 Analysis of charitable funds

Analysis of movements in unrestricted funds

	As at 1 November 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 October 2025 £
General fund	35,634	31,493	(28,036)	(9)	39,082
	35,634	31,493	(28,036)	(9)	39,082

Previous reporting period

	As at 1 November 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 October 2024 £
General fund	40,982	43,478	(47,902)	(924)	35,634
	40,982	43,478	(47,902)	(924)	35,634

Name of unrestricted fund:
General fund

Description, nature and purpose of the fund
Free funds which are not designated for particular purpose

15 Analysis of movements in restricted funds (continued)

	As at 1 November 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 October 2025 £
Forever Manchester	-	2,791	(2,815)	-	(24)
Heritage Lottery	527	-	(535)	8	-
Souter Charitable Trust	677	1,900	(2,577)	-	-
MCC - OMCVS	-	19,435	(19,435)	-	-
Garfield Weston	-	10,000	(10,000)	-	-
Workers Educational Association - N	1,555	4,858	(6,414)	1	-
Rank Foundation	340	-	-	-	340
MACC - Hate Crime	-	5,000	(5,000)	-	-
The Ireland Funds of GB	-	3,750	(3,240)	-	510
Workers Educational Association	-	9,109	(9,109)	-	-
Great Places	-	5,000	(5,000)	-	-
We Love Manchester	-	3,960	(3,960)	-	-
JT Blair	-	1,880	(1,880)	-	-
Capital Grants:					
Charitable Aid Foundation	300	-	-	-	300
WEA	321	-	-	-	321
Leathersellers	900	-	(100)	-	800
Community Foundation	2,308	-	(257)	-	2,051
Foyle Foundation	1,800	-	(200)	-	1,600
Manchester Guardian Society	598	-	(67)	-	531
Charities Trust	598	-	(67)	-	531
Heritage Lottery	77	-	(25)	-	52
Rank Foundation	598	-	(67)	-	531
	10,599	67,683	(70,748)	9	7,543

Previous reporting period

	As at 1 November 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 October 2024 £
Forever Manchester	-	5,180	(5,180)	-	-
Heritage Lottery	-	25,483	(24,853)	(103)	527
Souter Charitable Trust	-	950	(273)	-	677
MCC - OMCVS	-	19,435	(19,435)	-	-
MCC - Digital Inclusion Funding	-	500	(500)	-	-
MCC - International Women's Day	-	250	(250)	-	-
Centre For Ageing	-	500	(500)	-	-
Big Lottery - Vintage FM grant	-	2,216	(2,216)	-	-
Garfield Weston	-	2,240	(2,240)	-	-
Workers Educational Association - N	-	14,573	(13,018)	-	1,555
Ofcom - Community Radio Fund	757	4,543	(5,300)	-	-
Rank Foundation	-	340	-	-	340
Prince of Wales Charitable Fund	443	-	(443)	-	-
BBC - Children in Need	947	-	(1,871)	924	-
Capital Grants:					
Charitable Aid Foundation	-	400	(100)	-	300
WEA	362	-	(41)	-	321
Uber	31	-	(31)	-	-
Leathersellers	1,000	-	(100)	-	900
Community Foundation	2,565	-	(257)	-	2,308
Foyle Foundation	2,000	-	(200)	-	1,800
Manchester Guardian Society	665	-	(67)	-	598
Charities Trust	665	-	(67)	-	598
Heritage Lottery	-	-	(26)	103	77
Rank Foundation	665	-	(67)	-	598
	10,100	76,610	(77,035)	924	10,599

Name of restricted fund:	**Description, nature and purpose of the fund**
Capital Grants	
Leathersellers	~ towards studio build. Balance represents future depreciation.
Community Foundation	~ towards Studio 1. Balance represents future depreciation.
Foyle Foundation	~ towards studio 2 build. Balance represents future depreciation.
Manchester Guardian S	~ towards studio 2 build. Balance represents future depreciation.
Charities Trust	~ towards studio 2 build. Balance represents future depreciation.
Rank Foundation	~ towards studio build. Balance represents future depreciation.
Heritage Lottery	~ towards equipment. Balance represents future depreciation.

16 Analysis of net assets between funds

	Designated funds £	Unrestricted £	Restricted £	2025 £
Tangible fixed assets	-	4,978	5,926	10,904
Cash at bank and in hand	-	32,422	22,872	55,294
Other net current assets/(liabilities)	-	1,682	(21,255)	(19,573)
Total	-	39,082	7,543	46,625

Previous reporting period

	Designated funds £	Unrestricted £	Restricted £	2024 £
Tangible fixed assets	-	5,414	7,332	12,746
Cash at bank and in hand	-	39,878	9,863	49,741
Other net current assets/(liabilities)	-	(9,658)	(6,596)	(16,254)
Total	-	35,634	10,599	46,233

17 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.

18 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.

19 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial