OUR SALE WEST

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Registered Charity No. 1171262

OUR SALE WEST

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Report of the Trustees for the Year Ended 31st December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31st December 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

Charitable Incorporated Organisation Name: Our Sale West
Charitable Incorporated Organisation Number: 1171262
Date Registered: 24th January 2017

Trustees

The trustees serving during the year to 31st December 2025, and up to the date of signing, were as follows:

Chris Simpson	Chairman	
Ralph Rudden	Vice Chairman	
Dan Shelston		
Freda Eyden		
Jennie Neill		(appointed September 2025)
Suzanne Kelly		(appointed April 2025)

Key Management Personnel

Clare Standish (OSW Project Development Officer)

Principal Office

Sale West Community Centre, Newbury Ave, Sale M33 4QH

Independent Examiners

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

Bankers

Santander
Bootle
Merseyside

Vernon Building Society
19 St Petersgate
Stockport
SK1 1HF

Objectives and Activities

The purposes and key activities of the charity are:

- **Support people to lead healthier, happier lives:** Providing a welcoming space for everyone in the neighbourhoods of Sale West and beyond to use to improve the quality of life, health and well-being of the community.
- **Listen to the community and be the voice to make things happen:** Promote and improve for the public benefit the economic and social well-being of people within Sale West and beyond by listening and responding to the needs and aspirations of the community.
- **Help people reach their full potential:** Promote and improve for the public benefit volunteer, training and employment opportunities for all.
- **Invest in the future for this generation and beyond:** Develop activity and services which promote community cohesion.
- Carry out any other activity which the trustees consider is for the benefit of the community.

Whilst our key area of focus originates from Sale West, we are continually working with our partners to review areas of need across Sale.

Structure, Governance and Management

Our Sale West is a Charitable Incorporated Organisation governed by its constitution dated 16th April 2024 and registration as a Charitable Incorporated Organisation number 1171262 with the Charity Commission on 24th January 2017.

Appointment of Trustees

As set out in the constitution trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees shall retire from office by rotation based on their length of service and may offer themselves for re-election.

Two new trustees (Jennie Neill & Suzanne Kelly) have been appointed to reflect the broader responsibilities of the Board now that Irwell Valley Housing Trust no longer support Our Sale West.

Trustee Induction and Training

Trustees are given information about their role and responsibilities on first being appointed. They are also provided a copy of the constitution, information regarding staffing and the charity management, and are show copies of policy documents.

Organisation

The trustees administer the charity and meet as often as necessary to carry out their role of governing the charity, but no longer than quarterly per year. A **Project Development Officer** has been 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. Trustees must declare any conflict of interest as a standard agenda item at each meeting.

A Review of Achievements and Performance

2025 was another successful year for Our Sale West with the completion of transition from Big Local to become fully established as a Charitable Incorporated Organisation (CIO). We are now a fully standalone charity and have incorporated the new capabilities (e.g. HR; Finance etc.) to achieve this.

We continued to deliver many successful outcomes for our community in 2025 under our priorities including:

Support people to lead healthier, happier lives - Continued to deliver community focussed Health schemes such as Health in the Community and Smoking Cessation. Deliver a range of Cost-of-Living Support including Foodshare and ready-made meals. Successfully gathered data through this work to support the University of Manchester to measure the social value of delivery of the Trafford Support Hub system.

Help people reach their full potential Employed new workers to provide support to help residents with complex needs. Changing Futures workers provide one to one support to those with multi disadvantage, and the Work well officer provides support to residents at risk of losing their job or have lost their job due to poor health. Worked with Trafford Council to launch and run the Sale West Advice Hub which created a weekly one stop shop of support.

Invest in the future for this generation and beyond Completed the final improvement to Sale West woods via the installation of a community Amphitheatre. Development of the growing areas and gardens continued to be maintained by the weekly gardening group. Provision for young people has continued to be provided and developed via a weekly Youth club and school holiday provision: HAFF.

Listen to the community and be the voice to make things happen Continued to listen to community needs and support community initiatives - supported the establishment of Shernades dance group providing weekly activities for young girls in the area. Completed the 10-year Big Local programme and transitioned successfully to a CIO, creating a legacy of support for Sale West.

Financial Process

In 2025, the CIO board became full accountability for Our Sale West activity following the wind-up of Big Local. Financial transition was a key component of this with the recruitment of new roles (e.g. Treasurer; Bookkeeper) and full review of all financial processes. The Board are regularly reviewing financial outcomes including staffing and indirect costs which were previously managed by IVHT.

Grant funding for new projects and indirect costs remains a key area of focus. The financial security of OSW was secured with a successful bid to Reaching Communities fund.

Investment Powers and Policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a Project Funding Account.

Reserves Policy and Going Concern

The balance held in unrestricted reserves at 31st December 2025 was £47,628 of which £20,313 are free reserves, after allowing for funds tied up in tangible fixed assets.

The Charity's main sources of income are grant funding from the initiatives they support. 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.

The trustees aim to establish and maintain free reserves in unrestricted funds at a level that 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.

Whilst the overall bank balance and reserves are very healthy, the board are already seeking to diversify sources of additional funding to become less grant dependent (e.g. Local business support; Commissioned Services).

The trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to activities and project delivery.

Risk Management

As the charity continues to establish itself the trustees will conduct regular reviews of the major risks to which the charity may be exposed, and systems will be established to mitigate those risks.

Plans for Future Periods

The Board and Management team are currently in the process of reviewing our five-year strategy to inform our future direction. This will be informed by external insights including our newly established consultation forums.

OSW has agreed terms with Trafford MBC for a long-term lease within Sale West Community Centre. This will both secure the long-term home for Our Sale West and allow us to expand services aligned to our purpose in the future. We continue to support investment within the site for broader community and users supported by GMCA Live Well Programme.

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) which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure for that period.

In preparing the financial statements, the trustees will be 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 legal requirements. 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 trustees



Chris Simpson

OSW CIO Chair **Date: 16th September 2026**

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF OUR SALE WEST REGISTERED CHARITY NO. 1171262

I report on the accounts of the charity, for the year ended 31st December 2025 which are set out on pages 7 to 21.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiners Report

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

Independent Examiner's Statement

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

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

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,

have not been met; or

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



Signed: .....

James Hilton Jones FCCA

Date: 16th September 2026

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 December 2025 £	Total Funds Year Ended 31 December 2024 £
Income from:					
Donations and Legacies	(3)	38,254	-	38,254	49
Charitable Activities	(4)	41,571	223,088	264,659	57,618
Other Trading Activities	(5)	2,619	-	2,619	12,540
Total		82,444	223,088	305,532	70,207
Expenditure on:					
Raising Funds	(6)	316	-	316	927
Charitable Activities	(6)	744	75,889	76,633	47,598
Other	(6)	-	-	-	-
Total		1,060	75,889	76,949	48,525
Net income/(expenditure)		81,384	147,199	228,583	21,682
Transfers between funds	(17)	15,011	(15,011)	-	-
Net movement in funds		96,395	132,188	228,583	21,682
Reconciliation of funds					
Total funds brought forward	(17)	4,805	42,434	47,239	25,557
Total funds carried forward	(17)	101,200	174,622	275,822	47,239

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 10 to 21 form part of these accounts.

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	27,315	437
Total fixed assets		27,315	437
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	47,217	15,409
Cash at Bank & in Hand		221,424	34,726
Total current assets		268,641	50,135
Liabilities:			
Creditors: Amounts falling due within one year	(14)	20,134	3,333
Net current assets or liabilities		248,507	46,802
Total assets less current liabilities		275,822	47,239
Creditors: Amounts falling due after more than one year	(16)		
Provisions for liabilities		-	-
Total net assets or liabilities		275,822	47,239
The funds of the charity:			
Restricted income funds	(17)	174,622	42,434
Unrestricted income funds	(17)	101,200	4,805
Total charity funds		275,822	47,239

Approved on behalf of the Trustees Management Committee

Chris Simpson Chair

Date: 16th September 2026

The notes on pages 10 to 21 form part of these accounts.

Statement of Cash Flows for the year ended 31 December 2025

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

	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£
Net movement in funds	228,583	21,682
Add back depreciation	7,266	438
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(31,808)	(15,409)
Increase/(decrease) in creditors	16,801	2,553
Net cash used in operating activities	220,842	9,264
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(34,144)	-
Net cash provided by investing activities	(34,144)	-
Increase/(decrease) in cash and cash equivalents during the year	186,698	9,264
Cash and cash equivalents brought forward	34,726	25,462
Cash and cash equivalents carried forward	**221,424**	**34,726**

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st 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 32 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 17.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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.

(g) Costs of raising funds

The costs of raising funds consists of advertising.

(h) Charitable Activities

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

(i) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Fixtures, Fittings & Equipment	33.33% on cost
Motor Vehicles	20% on cost

(j) 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.

(k) Pensions
The charity currently does not administer contributions to a pension scheme on behalf of individuals.

(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 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
Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£	£	£
Donations	4,110	-	4,110	49
Gifts in Kind	34,144	-	34,144	-
	38,254	-	38,254	49

Previous reporting period:

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2024
	£	£	£
Donations	49	-	49
	49	-	49

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£	£	£
Fundraising	195	-	195	-
Unrestricted grants:				
Lidl	250	-	250	-
Irwell Valley Homes - Ready Meals	2,222	-	2,222	-
Irwell Valley Housing - Green Spaces Fund	150	-	150	-
Tesco Stronger Starts	1,125	-	1,125	-
Trafford Community Collective	9,000	-	9,000	-
Wates Family Enterprise Trust	5,000	-	5,000	-
Irwell Valley Homes	23,436	-	23,436	-
Firs CBS	193	-	193	-
Restricted grants:				
Transport for Greater Manchester	-	-	-	2,282
Community Organisations Cost of Living	-	-	-	29,027
Forever Manchester	-	4,985	4,985	-
Manchester University NHS Foundation Trust	-	1,000	1,000	3,000
Trafford MBC - Advice Hub	-	2,279	2,279	-
Trafford MBC - Changing Futures	-	4,000	4,000	-
Irwell Valley Homes - Changing Futures	-	10,451	10,451	-
Trafford Community Collective - Community Transport	-	6,750	6,750	-
Irwell Valley Homes - Community Transport	-	297	297	-
Irwell Valley Homes - Community Trips	-	3,663	3,663	-
Irwell Valley Homes - Foodshare	-	965	965	-
Irwell Valley Homes - Health in the Community	-	363	363	-
Irwell Valley Homes - Holiday Activity Fund	-	32,811	32,811	-
Irwell Valley Homes - Sale Support Hub	-	30,312	30,312	-
Trafford MBC - Household Support Fund	-	11,000	11,000	-
Trafford MBC - Public Health	-	3,125	3,125	9,375
Trafford MBC - Smoking Cessation	-	13,366	13,366	-
Trafford MBC - Health in the Community	-	-	-	3,500
Trafford Community Collective - Volunteer Co-ordinator	-	7,957	7,957	-
Irwell Valley Homes - Volunteer Co-ordinator	-	20,107	20,107	-
The National Lottery Reaching Communities	-	43,451	43,451	-
Trafford MBC - Youth Club	-	4,992	4,992	-
Eric Wright	-	-	-	3,000
WEA	-	5,382	5,382	-
NHS Greater Manchester ICB - Workwell	-	15,832	15,832	-
Mango	-	-	-	1,040
Our Sale West Big Local	-	-	-	5,394
Food, Farming & Countryside Commission	-	-	-	1,000
	41,571	223,088	264,659	57,618

4. Income from charitable activities

Previous reporting period:

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2024
	£	£	£
Restricted grants:			
Transport for Greater Manchester	-	2,282	2,282
Community Organisations Cost of Living	-	29,027	29,027
Manchester University NHS Foundation Trust	-	3,000	3,000
Trafford MBC - Public Health	-	9,375	9,375
Trafford MBC - Health in the Community	-	3,500	3,500
Eric Wright	-	3,000	3,000
Mango	-	1,040	1,040
Our Sale West Big Local	-	5,394	5,394
Food, Farming & Countryside Commission	-	1,000	1,000
	-	57,618	57,618

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£	£	£
Project Income	2,619	-	2,619	12,540
	2,619	-	2,619	12,540

Previous reporting period:

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2024
	£	£	£
Project Income	12,540	-	12,540
	12,540	-	12,540

6. Expenditure

	Community Centre Activities	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£	£
Expenditure on raising funds:			
Advertising	316	316	927
	316	316	927
Expenditure on charitable activities:			
Employment Costs	31,335	31,335	-
Training	200	200	-
Activity Costs	33,042	33,042	24,011
Youth Provision	-	-	9,955
DBS Fees	167	167	194
Evaluation Fees	-	-	1,600
Rent and Room Hire	265	265	5,279
Travel	98	98	183
Meetings	35	35	-
Volunteer Expenses	373	373	112
Grants Paid	-	-	2,750
Telephone	407	407	-
Equipment	-	-	1,354
Subscriptions	666	666	542
Governance	2,779	2,779	1,180
Depreciation	7,266	7,266	438
	76,633	76,633	47,598
Other expenditure:			
Sundry	-	-	-
	-	-	-
	76,949	76,949	48,525
Unrestricted funds		1,060	7,227
Restricted funds		75,889	41,298
		76,949	48,525

7. Analysis of expenditure on charitable activities

As per note 6.

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:

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	1,000	1,000	type of expense
HR Support Costs	1,235	-	1,235	type of expense
Book-keeping	544	-	544	type of expense
	1,779	1,000	2,779	

Previous reporting period;

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	803	803	type of expense
Book-keeping	377	-		
	377	803	803	

9. Analysis of staff costs

	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£
Wages and Salaries	29,832	-
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	1,503	-
	31,335	-
Charitable activities	31,335	-
Support costs	-	-
	31,335	-

Salaries are paid by Irwell Valley Housing on behalf of Our Sale West. In the year to 31st December 2025, these amounted to £82,965 (2024: £116,777). The payroll transferred to Our Sale West on 1st November 2025.
The average number of employees paid by Our Sale West during the year was 8 (2024: nil).
The charity considers its key management personnel comprises the trustees and CEO. The total employment benefits, including employer pension contributions of the key management personnel were £7,272 (2024: £nil).
No employee has benefits in excess of £60,000.

10. Independent Examiner Fees

	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£
Independent examination fees	1,000	803
	1,000	803

11. Tangible Fixed Assets

	Motor Vehicles	Fixtures, Fittings & Equipment	Total
Cost	£	£	£
At 01 January 2025	-	1,313	1,313
Additions	34,144	-	34,144
At 31 December 2025	34,144	1,313	35,457
Depreciation			
At 01 January 2025	-	876	876
Charge for Year	6,829	437	7,266
At 31 December 2025	6,829	1,313	8,142
NET BOOK VALUE			
At 31 December 2025	27,315	-	27,315
At 31 December 2024	-	437	437

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2025	2024
	£	£
Debtors	47,217	15,144
Prepayments	-	265
	47,217	15,409

Debtors and prepayments relate to restricted funds £27,672 (2024: £7,409) and unrestricted funds £19,545 (2024: £8,000).

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	14,172	2,530
Social Security Costs	1,794	-
Accruals	4,168	803
	20,134	3,333

15. Deferred income

The CIO did not have any deferred income at the period end.

16. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 01 January 2025	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£
General Fund	4,805	82,444	(1,060)	(38,561)	47,628
Designated Funds	-	-	-	53,572	53,572
	4,805	82,444	(1,060)	15,011	101,200

Previous reporting period:

	Balance at 01 January 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
General Fund	-	12,589	(7,227)	(557)	4,805
	-	12,589	(7,227)	(557)	4,805

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds
Designated Funds	For future redundancy costs

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 01 January 2025	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Transport for Greater Manchester	3,705	-	(2,310)	194	1,589
Community Organisations Cost of Living	12,882	-	(395)	(12,487)	-
Aviva Community Fund	-	-	-	145	145
Forever Manchester	-	4,985	-	-	4,985
Macc - Cost of Living	257	-	(257)	-	-
Manchester University NHS Foundation Trust	3,000	1,000	(3,500)	-	500
Trafford MBC - Advice Hub	-	2,279	(807)	-	1,472
Trafford MBC - Changing Futures	-	4,000	(4,000)		-
Irwell Valley Homes - Changing Futures	-	10,451	(726)	-	9,725
Trafford Community Collective - Community Transport	-	6,750	(797)	-	5,953
Irwell Valley Homes - Community Transport	-	297	-	-	297
Irwell Valley Homes - Community Trips	-	3,663	-	1,045	4,708
Irwell Valley Homes - Foodshare	-	965	-	-	965
Irwell Valley Homes - Health in the Community	-	363	(113)	-	250
Irwell Valley Homes - Holiday Activity Fund	-	32,811	(14,451)	-	18,360
Irwell Valley Homes - Sale Support Hub	-	30,312	(6,308)	-	24,004
Trafford MBC - Household Support Fund	-	11,000	(7,432)	1,450	5,018
Trafford MBC - Public Health	9,063	3,125	(2,144)	-	10,044
Trafford MBC - Smoking Cessation	-	13,366	-	-	13,366
Trafford MBC - Health in the Community	1,150	-	(1,150)	-	-
Trafford Community Collective - Volunteer Co-ordinator	-	7,957	(2,231)		5,726
Irwell Valley Homes - Volunteer Co-ordinator	-	20,107	-		20,107
The National Lottery Reaching Communities	-	43,451	(13,784)	-	29,667
Trafford MBC - Youth Club	-	4,992	(848)	195	4,339
Eric Wright	1,500	-	(1,500)	-	-
WEA	-	5,382	(3,736)	-	1,646
NHS Greater Manchester ICB - Workwell	-	15,832	(5,102)	-	10,730
Mango	986	-	-	-	986
Food, Farming & Countryside Commission	798	-	(798)	-	-
Human Race Limited	580	-	(540)	-	40
Veolia Environment Trust	2,960	-	(2,960)	-	-
Irwell Valley Homes	5,553	-	-	(5,553)	-
	42,434	223,088	(75,889)	(15,011)	174,622

In 2024, the Irwell Valley Homes and Community Organisations Cost of Living funds were incorrectly classed as restricted funds. These should have both been unrestricted. Transfers have been made in 2025 to rectify this.

17. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 01 January 2024	Incoming Resource	Resources Expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Transport for Greater Manchester	2,282	2,282	(859)	-	3,705
CBS	263	-	(263)	-	-
Community Organisations Cost of Living	-	29,027	(16,145)	-	12,882
Macc - Cost of Living	4,605	-	(4,348)	-	257
Manchester University NHS Foundation Trust	-	3,000	-	-	3,000
Trafford MBC - Community Safety	9,314	-	(9,871)	557	-
Trafford MBC - Public Health	-	9,375	(312)	-	9,063
Trafford MBC - Health in the Community	-	3,500	(2,350)	-	1,150
Eric Wright	-	3,000	(1,500)	-	1,500
Mango	-	1,040	(54)	-	986
Our Sale West Big Local	-	5,394	(5,394)	-	-
Food, Farming & Countryside Commission	-	1,000	(202)	-	798
Human Race Limited	580	-	-	-	580
Veolia Environment Trust	2,960	-	-	-	2,960
Irwell Valley Homes	5,553	-	-	-	5,553
	25,557	57,618	(41,298)	557	42,434

17. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Transport for Greater Manchester	to train, promote and support the establishment of a bike library.
Community Organisations Cost of Living	to support residents with the cost of living crisis with food, equipment, etc.
Aviva Community Fund	for project costs
Forever Manchester	for project costs
Macc - Cost of Living	for delivery and provision of food and general support.
Manchester University NHS Foundation Trust	to fund a local Through the Front Door campaign and health panel
Trafford MBC - Advice Hub	to establish a weekly advice hub at the centre
Trafford MBC - Changing Futures	for the Changing Futures Project
Irwell Valley Homes - Changing Futures	for the Changing Futures Project
Trafford Community Collective - Community Transport	for Community Transport
Irwell Valley Homes - Community Transport	for Community Transport
Irwell Valley Homes - Community Trips	for Community Trips
Irwell Valley Homes - Foodshare	for the Foodshare Project
Irwell Valley Homes - Health in the Community	for the Health in the Community Project
Irwell Valley Homes - Holiday Activity Fund	to cover costs of activities, room rental and promotion
Irwell Valley Homes - Sale Support Hub	for the Sale Support Hub
Trafford MBC - Household Support Fund	to provide white goods, gas and electricity support for residents in crisis
Trafford MBC - Public Health	to fund the establishment of smoking cessation support in the community centre, including promotional material and equipment
Trafford MBC - Smoking Cessation	for the Smoking Cessation Project
Trafford MBC - Health in the Community	to fund room rental, promotional materials and equipment to support health care in the community centre
Trafford Community Collective - Volunteer Co-ordinator	for Volunteer Co-ordinator
Irwell Valley Homes - Volunteer Co-ordinator	for Volunteer Co-ordinator
The National Lottery Reaching Communities	to provide core staffing costs
Trafford MBC - Youth Club	for the youth club
Eric Wright	for the youth club
Mango	for the Our Wild Isles project
Food, Farming & Countryside Commission	to fund holding a food conversation event
Human Race Limited	to purchase support equipment
Veolia Environment Trust	towards the establishment of a new junior playground
Irwell Valley Homes	contribution towards the establishment of the CIO

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	27,315	-	-	27,315
Cash at bank and in hand	7,714	53,572	160,138	221,424
Other net current assets/(liabilities)	12,599	-	14,484	27,083
Creditors of more than one year	-	-	-	-
Total	47,628	53,572	174,622	275,822

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Previous reporting period:				
Tangible fixed assets	180	-	257	437
Cash at bank and in hand	(42)	-	34,768	34,726
Other net current assets/(liabilities)	4,667	-	7,409	12,076
Creditors of more than one year	-	-	-	-
Total	4,805	-	42,434	47,239

19. Financial Instruments

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