

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 2019

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

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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 R Higginbotham (resigned 31 January 2019) DP Watkins J Stevenson (appointed 31 January 2019) S Cook (appointed 31 January 2019)
Secretary	A Metcalfe
Principal Office	The Oasis Centre c/o 69 Haworth Road Gorton Manchester M18 7EN
Company Registration Number	09915666
Charity Registration Number	1166834
Solicitors	Linder Myers Sale Point 126-150 Washway Road Sale Manchester M33 6AG
Bankers	Royal Bank of Scotland Manchester
Independent Examiner	Paul Roper McKellens Ltd Chartered Accountants 11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN

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 2019.

Objectives and activities

Objects and aims

The Oasis Centre has become an essential facility for many residents of East Manchester, including families living on benefits, long-term unemployed, asylum seekers and refugees, homeless people, ex-offenders and those struggling with alcohol and drug problems or mental illness. Oasis offers holistic support to people in crisis and works with them until they are stable, healthy and work/life ready though crisis support, engaging activities, basic education and IT/work club.

The Oasis Centre offers long-term and on-going involvement with local people in East Manchester, with the aim of making it possible for vulnerable and disadvantaged residents to break the cycle of deprivation to become thriving members of the community. To achieve this there is a real need for them to develop core capabilities of personal stability, integration, life skills, aspirations and employability skills. We therefore offer 5 programmes of support:

RE-BUILD: moving clients lives from chaos to stability: helping clients become safe and healthy. We have achieved this by providing Emergency Provision, a Free Café, a Charity Shop and a Crisis Support Service.

RE-ENGAGE: moving clients from isolation to inclusion: helping clients become involved and enjoy. We have achieved this by providing stimulating and engaging group activities including wellbeing workshops/events, a choir, craft, keep fit, a gardening club and the Oasis Client Committee.

RE-SKILL: moving clients from hopelessness to being skilled and aspirational: helping clients learn and achieve. We have achieved this by providing a basic education programme in Maths, English, ESOL, Cookery, History, Budgeting and Art. We have also offered 3 Educational Day Trips.

RE-START: moving clients from a place of worklessness to being employed: helping clients find work and contribute. We have achieved this by providing 1-2-1 Basic IT training, a Touch, Type, Read and Spell course, a tablet course and a Work Club.

NEXT STEP: moving clients from inexperience to volunteering: helping clients find value and worth. We have achieved this by creating a safe, productive and creative working environment to ensure clients have every opportunity to learn new skills, build confidence and self-reliance through retail and catering. We have also developed a personalised and client led basic skills programme to encourage, equip and ensure that each client has maximum choice, participation and is empowered to make positive steps toward.

We also hosted two Oasis Award Ceremony's where 156 certificates were presented to clients celebrating their achievements in our education, IT workshops and Next Step programme.

The Oasis Centre Community Project-East Manchester

Trustees' Report

Objectives, strategies and activities

Key statistics from whole centre project for the year to 31st December 2019:

- Footfall of 10,530 client attendance (12% increase on last year)
- Approximately 1,100 individual people supported (22% increase on last year)
- 629 people started using our services for the first time (60% increase on last year)
- 3,813 crisis issues were dealt with (19% increase on last year)
- (including: 532 housing issues, 417 benefit calls, 324 benefit forms completed, 184 benefit letters, 386 debt/finances issues, 194 issues relating to utilities, 83 food/clothing poverty packs, 485 Asylum issues, 181 educational issues, 168 medical issues and 70 referrals)
- 10,530 free hot meals served (18% increase on last year)
- 186 people engaged in our basic adult education program
- 268 people were supported through our IT and Work Club program (31% increase on last year)
- 7 clients enrolled on our Next Step programme, over 50 people engaged, approx. 8,000 service engagements through the programme.
- 41 people found employment through our work club (10% increase on last year)
- 359 separate visits from outside health and support agencies
- In July 2019 we launched our Next Step Catering programme
- In December 2019 we won the InSide Housing "Best Partnership National Award" for our new development with One Manchester Housing Association and Manchester City Council

The Oasis Centre Community Project-East Manchester

Trustees' Report

Public benefit

We are in a privileged position of being a well-used and needed service but we are not satisfied to settle for what we have achieved but remain keen to develop our services to tackle developing needs. Four areas in particular have come to our attention:

1) Isolation – many local residents suffering deprivation, suffer alone. Leafleting and advertising in key areas of our community reaches some but not all. We believe a key reason why we are reaching those most isolated in our community is word of mouth through clients, shop keepers, local Churches, Police, GP's and schools. We have a reputation for supporting anyone in need. It is often said "whatever your need Oasis can help!" Our aim is to develop creative ways to reach those off the radar who struggle to engage with their community.

2) Apathy to change - the fundamental risk of our 'hard to reach' and 'multi-disadvantaged' residents living chaotic lifestyles, is that individuals won't turn up for support and engage in activities. This has been a risk the Oasis Centre has been dealing with for the past 17 years. We take pride in our one-to-one approach with each individual who uses our services and try and create a comfortable, safe and welcoming environment offering many different activities in our Centre that encourages our clients to regularly attend. Our aim is to develop new and engaging activities which help the most apathetic in our community 'get involved' and move forward in their lives.

3) Complex needs - due to the many 'layers' of need our clients are experiencing we are spending a significant amount of time with each client as we try to support the 'whole person'. This 'whole person' approach can look to some as time consuming but we feel it is an essential part of seeing vulnerable and disadvantaged clients given the best possible chance of finding and maintaining positive change in their lives. Our aim is to keep this key value of giving people time at the heart of everything we do.

4) Diversity - the increase of clientele has brought a diverse group of people. We have clients who don't know their full alphabet, clients whose first language is not English, alongside clients who have an average literacy and numeracy level but are struggling with anxiety/abuse/depression issues. Some of our clients also struggle with anti-social behaviour and others have learning difficulties. We therefore have learnt to position volunteers and session workers alongside those we know will need extra support. Our aim is to develop one to one support alongside our group work.

Victoria Armstrong, Founder and CEO of the charity, has continued to lead the charity and develop long-term strategies, fundraise and network with churches, businesses, voluntary and statutory organisations. Victoria has made great efforts to spend as much time as possible at the Centre, spending time with the clients as well as working outside the Centre.

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.

Structure, governance and management

Nature of governing document

The company was incorporated and is governed by the Memorandum and Articles of Association dated 14th December 2015

The Oasis Centre Community Project-East Manchester

Trustees' Report

Organisational structure

Our team of 11 operational staff, 1 session worker, 27 volunteers (including 9 clients volunteers) and 3 outside education tutors served our East Manchester community with great passion, integrity and dedication to see the most vulnerable and marginalised treated with respect and unconditional love. Our capital project had 1 volunteer and 2 staff members. Our volunteers are central to what we do and we could not operate without them

Financial review

Policy on reserves

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

Plans for future periods

Aims and key objectives for future periods

Our focus over the coming year will be in the following areas:

To meet the changing needs of the local population in the emergency provision of food and crisis support.

To continue to work through our financial sustainability programme. Sustain and develop our 5 programmes of support to meet the needs of our clientele in the current national, social and economic challenges.

To complete the construction of our new Centre and the associated housing development in association with our partners, One Manchester Housing Association.

To use our new facilities to partner with other organisations in the local area to reach out to even more people in the East Manchester community.

Activities planned to achieve aims

Capital Project

Our building project was expected to be completed early in 2020, but sadly fell victim to the covid pandemic just before it could be handed over for our use. Completion is now anticipated in October 2020 – just in time to be put straight to use helping the people of East Manchester get through the current crisis.

The Covid Pandemic lockdown has meant that our usual activities had to be suspended in March 2020, and attention was turned instead to providing emergency food and crisis support. Our old Centre closed in March 2020 and the new one is set to open in October 2020.

The annual report was approved by the trustees of the charity on 3 September 2020 and signed on its behalf by:



.....
A Metcalfe
Trustee

The Oasis Centre Community Project-East Manchester

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 the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on 3 September 2020 and signed on its behalf by:



.....
A Metcalfe
Trustee

The Oasis Centre Community Project-East Manchester

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2019 which are set out on pages 8 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Oasis Centre Community Project-East Manchester (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 Oasis Centre Community Project-East Manchester 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 Oasis Centre Community Project-East Manchester'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: 28/5/20.....

The Oasis Centre Community Project-East Manchester

Statement of Financial Activities for the Year Ended 31 December 2019
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	114,161	702,216	816,377
Charitable activities	4	15,258	-	15,258
Investment income	5	-	1,007	1,007
Total Income		<u>129,419</u>	<u>703,223</u>	<u>832,642</u>
Expenditure on:				
Raising funds	6	(5,539)	(25,310)	(30,849)
Charitable activities	7	(54,293)	(101,247)	(155,540)
Other expenditure	8	(28,900)	(55,912)	(84,812)
Total Expenditure		<u>(88,732)</u>	<u>(182,469)</u>	<u>(271,201)</u>
Net income		40,687	520,754	561,441
Transfers between funds		<u>(30,157)</u>	<u>30,157</u>	-
Net movement in funds		10,530	550,911	561,441
Reconciliation of funds				
Total funds brought forward		<u>140,611</u>	<u>539,510</u>	<u>680,121</u>
Total funds carried forward	18	<u><u>151,141</u></u>	<u><u>1,090,421</u></u>	<u><u>1,241,562</u></u>

The Oasis Centre Community Project-East Manchester

Statement of Financial Activities for the Year Ended 31 December 2019 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:				
Donations and legacies	3	36,066	252,680	288,746
Charitable activities	4	13,336	-	13,336
Investment income	5	-	358	358
Total income		<u>49,402</u>	<u>253,038</u>	<u>302,440</u>
Expenditure on:				
Raising funds	6	(24,452)	(1,900)	(26,352)
Charitable activities	7	(6,258)	(87,544)	(93,802)
Other expenditure	8	(14,089)	(59,064)	(73,153)
Total expenditure		<u>(44,799)</u>	<u>(148,508)</u>	<u>(193,307)</u>
Net income		4,603	104,530	109,133
Transfers between funds		<u>53,451</u>	<u>-</u>	<u>53,451</u>
Net movement in funds		58,054	104,530	162,584
Reconciliation of funds				
Total funds brought forward		<u>82,558</u>	<u>434,980</u>	<u>517,538</u>
Total funds carried forward	18	<u><u>140,612</u></u>	<u><u>539,510</u></u>	<u><u>680,122</u></u>

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 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	13	802,276	3,800
Investments	14	<u>100</u>	<u>-</u>
		<u>802,376</u>	<u>3,800</u>
Current assets			
Debtors	15	6,583	837
Cash at bank and in hand		<u>523,993</u>	<u>677,867</u>
		530,576	678,704
Creditors: Amounts falling due within one year	16	<u>(91,390)</u>	<u>(2,382)</u>
Net current assets		<u>439,186</u>	<u>676,322</u>
Net assets		<u>1,241,562</u>	<u>680,122</u>
Funds of the charity:			
Restricted funds		1,090,421	539,510
Unrestricted income funds			
Unrestricted funds		<u>151,141</u>	<u>140,612</u>
Total funds	18, 19	<u>1,241,562</u>	<u>680,122</u>

For the financial year ending 31 December 2019 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.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 8 to 22 were approved by the trustees, and authorised for issue on 3 September 2020 and signed on their behalf by:



A Metcalfe
Trustee



DP Watkins
Trustee

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2019

1 Charity status

The charity is limited by guarantee, incorporated in , 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:

c/o 69 Haworth Road

Gorton

Manchester

M18 7EN

These financial statements were authorised for issue by the trustees on 3 September 2020.

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 2015) - (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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2019

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.

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.

Governance costs

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

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:

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2019

Asset class	Depreciation method and rate
Land and buildings	No depreciation has been charged as the building was not complete at the balance sheet date
Computer equipment	33% straight line

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

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's 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.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2019

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 2019 £	Total 2018 £
Donations and legacies;				
Donations to major appeals	-	574,915	574,915	114,260
Donations from companies, trusts and similar proceeds	12,288	127,301	139,589	138,420
Donations from individuals	101,873	-	101,873	35,603
Gift aid reclaimed	-	-	-	463
	<u>114,161</u>	<u>702,216</u>	<u>816,377</u>	<u>288,746</u>

During the year, gifts of clothing and household items were received from the general public for the charity shop. Also, gifts of food were received from churches and the general public for the emergency food programme. The trustees estimate that the approximate value of these gifts was in the region of £12,000 (2018: £10,000).

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2019

4 Income from charitable activities

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Sale of food and charity shop items	15,258	15,258	13,336

5 Investment income

	Restricted funds	Total 2019	Total 2018
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1,007	1,007	358

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds	Restricted funds	Total 2019	Total 2018
		General £	£	£	£
Fundraising and events		2,633	-	2,633	11,260
Staff Costs		2,893	1,086	3,979	15,092
		5,526	1,086	6,612	26,352

7 Expenditure on charitable activities

	Note	Unrestricted funds	Restricted funds	Total 2019	Total 2018
		General £	£	£	£
Sale of food and charity shop items		17,162	-	17,162	6,300
Education		1,728	2,062	3,790	1,769
Staff costs		35,403	99,185	134,588	84,758
		54,293	101,247	155,540	92,827

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2019

8 Other expenditure

		Unrestricted funds	Restricted funds	Total 2019	Total 2018
	Note	General £	£	£	£
Staff costs		14,264	29,680	43,944	32,212
Depreciation of tangible fixed assets		1,254	-	1,254	-
Rent		1,400	11,463	12,863	16,050
Running Costs		4,867	3,855	8,722	4,158
Legal & Professional		2,502	10,914	13,416	18,045
Telephone		-	-	-	1,112
Administration costs		1,376	-	1,376	724
Computer software and maintenance costs		747	-	747	852
Governance costs		2,490	-	2,490	975
		<u>28,900</u>	<u>55,912</u>	<u>84,812</u>	<u>74,128</u>

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Independent examiner fees			
Examination of the financial statements	660	660	475
Other fees paid to examiners	1,830	1,830	500
	<u>2,490</u>	<u>2,490</u>	<u>975</u>

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2019

10 Staff costs

The aggregate payroll costs were as follows:

	2019	2018
	£	£
Staff costs during the year were:		
Wages and salaries	200,272	124,546
Social security costs	4,649	7,020
Pension costs	<u>1,827</u>	<u>496</u>
	<u>206,748</u>	<u>132,062</u>

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

11 Independent examiner's remuneration

	2019	2018
	£	£
Examination of the financial statements	<u>660</u>	<u>475</u>
Other fees to examiners		
Other fees paid to examiners	<u>1,830</u>	<u>500</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2019

13 Tangible fixed assets

	Land and buildings £	Computer equipment £	Total £
Cost			
At 1 January 2019	-	3,800	3,800
Additions	799,730	-	799,730
At 31 December 2019	799,730	3,800	803,530
Depreciation			
Charge for the year	-	1,254	1,254
At 31 December 2019	-	1,254	1,254
Net book value			
At 31 December 2019	799,730	2,546	802,276
At 31 December 2018	-	3,800	3,800

Included within the net book value of land and buildings above is £Nil (2018 - £Nil) in respect of freehold land and buildings and £799,730 (2018 - £Nil) in respect of leaseholds.

14 Fixed asset investments

	2019 £
Shares in group undertakings and participating interests	100

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 January 2019	100	100
At 31 December 2019	100	100
Net book value		
At 31 December 2019	100	100
At 31 December 2018	100	100

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2019

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	Principal activity
Subsidiary undertakings				
The Oasis (Gorton) Trading Company	UK	Ordinary Shares	100%	the development of building projects

Subsidiaries

The profit for the financial period of The Oasis (Gorton) Trading Company was £6,250 and the aggregate amount of capital and reserves at the end of the period was £6,350.

The Oasis (Gorton) Trading Company Ltd gifts all profits to the charity. During the year, a donation of £390,000 was made to fund the building project.

15 Debtors

	2019 £	2018 £
Other debtors	<u>6,583</u>	<u>837</u>

16 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	7,739	1,377
Other creditors	29,318	-
Pension scheme creditor	452	135
Accruals	<u>53,881</u>	<u>870</u>
	<u>91,390</u>	<u>2,382</u>

17 Commitments

Capital commitments

The Charity has a commitment in respect of their new community centre building which is due for completion after the year end.

The total amount contracted for but not provided in the financial statements was £285,896 (2018 - £Nil).

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2019

18 Funds

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted funds					
General	140,611	129,419	(88,732)	(30,157)	151,141
Total unrestricted funds	<u>140,611</u>	<u>129,419</u>	<u>(88,732)</u>	<u>(30,157)</u>	<u>151,141</u>
Restricted Funds					
Building Fund	455,920	575,922	(10,914)	-	1,020,928
Oglesby Charitable Trust	5,930	30,000	(29,815)	-	6,115
Methodists MAPJ	25,410	-	(27,397)	1,987	-
Tudor Trust	21,330	20,000	(21,144)	-	20,186
Forever Manchester	3,251	4,968	(8,998)	779	-
Andrews Charitable Trust	4,710	-	(11,169)	6,459	-
Lloyds Bank Enable Grant	5,600	-	(24,208)	18,608	-
RBS Skills & Opportunities Fund	12,117	-	(16,749)	4,632	-
Arcon Community Fund	2,252	-	(2,874)	622	-
Anchor Foundation	-	3,000	(3,000)	-	-
Peter Kershaw Trust	-	3,000	(3,000)	-	-
Other Restricted gifts	2,990	-	-	(2,990)	-
Cheshire Datasystems Limited	-	25,000	(8,456)	-	16,544
Lancaster Foundation	-	21,746	(7,249)	-	14,497
Albert Gubay Charitable Foundation	-	18,545	(6,394)	-	12,151
Trinity Investments	-	1,042	(1,102)	60	-
Total Restricted funds	<u>539,510</u>	<u>703,223</u>	<u>(182,469)</u>	<u>30,157</u>	<u>1,090,421</u>
Total funds	<u>680,121</u>	<u>832,642</u>	<u>(271,201)</u>	<u>-</u>	<u>1,241,562</u>

During the previous year, a restricted gift of £2990 was received for the purchase of computer equipment. In 2019 the gift was transferred to unrestricted funds as the equipment had been acquired and was being used by the charity in its charitable activities.

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2019

	Balance at 1 January 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2018 £
Unrestricted funds					
General	82,558	49,402	(44,799)	53,451	140,612
Total unrestricted funds	<u>82,558</u>	<u>49,402</u>	<u>(44,799)</u>	<u>53,451</u>	<u>140,612</u>
Restricted Funds					
Building Fund	359,347	114,618	(18,045)	-	455,920
Oglesby Charitable Trust	23,273	15,000	(32,343)	-	5,930
Methodists MAPJ	22,402	25,000	(21,992)	-	25,410
Tudor Trust	18,560	20,000	(17,230)	-	21,330
Forever Manchester	5,298	5,430	(7,477)	-	3,251
Andrews Charitable Trust	6,100	8,500	(9,890)	-	4,710
Lloyds Bank Enable Grant	-	7,500	(1,900)	-	5,600
RBS Skills & Opportunities Fund	-	35,000	(22,883)	-	12,117
Arcon Community Fund	-	11,000	(8,748)	-	2,252
Anchor Foundation	-	3,000	(3,000)	-	-
Peter Kershaw Trust	-	3,000	(3,000)	-	-
Other Restricted gifts	-	4,990	(2,000)	-	2,990
Total Restricted funds	<u>434,980</u>	<u>253,038</u>	<u>(148,508)</u>	<u>-</u>	<u>539,510</u>
Total funds	<u>517,538</u>	<u>302,440</u>	<u>(193,307)</u>	<u>53,451</u>	<u>680,122</u>

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

Oglesby Charitable Trust is providing funding for the extension of the Re-Start Programme, Cheshire Datasystems Ltd and RBS Skills & Opportunities fund are providing funding for the Re-Skill programme and Anchor Foundation and Peter Kershaw Trust are providing funding for the Re-Engage programme

Methodists MAPJ are providing funding for the Centre Manager's salary

Tudor Trust are providing funding for the Re-Build Co-ordinator's salary and Andrews Christian Trust are providing funding for a Re-Build session worker and the cafe

Forever Manchester are providing funding for tablet and laptop tuition

Lloyds Bank Enable Grant and Trinity Investments are providing funding for a fundraiser's salary

Arcon Community Fund are providing funding for a Next Step Co-ordinator and emergency food, Lancaster Foundation are providing funding for the Next Step catering programme and Albert Gubay Foundation are providing funding for the Next Step shop

The Oasis Centre Community Project-East Manchester

Notes to the Financial Statements for the Year Ended 31 December 2019

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	2,546	799,730	802,276
Fixed asset investments	100	-	100
Current assets	164,494	366,083	530,577
Current liabilities	<u>(16,038)</u>	<u>(75,353)</u>	<u>(91,391)</u>
Total net assets	<u>151,102</u>	<u>1,090,460</u>	<u>1,241,562</u>