

TLC - ST LUKE'S

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 SEPTEMBER 2019**

Registered Charity No. 1141796
Company Registration No. 07379872

TLC - ST LUKE'S

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Report of the trustees for the year ended 30th September 2019

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th September 2019 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 2015).

Objectives and activities

The purposes of the charity are to further such charitable purposes for the benefit of those living in Manchester and the surrounding area, as the trustees see fit, in particular, but not exclusively by:

- ~ providing facilities recreation and other leisure time occupations in the interest of social welfare
- ~ advancing education
- ~ relieving those in need
- ~ relieving sickness and promoting good health
- ~ promoting community capacity building; and
- ~ promoting the voluntary sector for the public benefit.

The charity provides support to those members of the community with mental health problems and to disadvantaged community groups whom, in the views of the trustees, are in need of additional assistance.

The main activities are to:

- provide drop-in's and creative/learning/volunteering opportunities for people with mental health needs in Manchester and surrounding areas
- provide, or signpost individuals to advice sessions in legal matters, mental health support, welfare rights/benefits and general advocacy

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.

The charity furthers its charitable purposes for the public benefit through being based in St Luke's Church and Neighbourhood Centre, in the Manchester areas of Ardwick/Longsight. Many of our activities are geared towards people in Manchester with mental health needs. We aim to provide a warm, safe and comfortable place for people to meet with others and take part in health related activities and projects and classes that encourage self-confidence and independence.

Our project works closely with St Luke's PCC and the local residents association at Ida Kinsey Centre to provide affordable space to other local community groups with similar aims. This helps to further our commitment to deliver activities that aim to promote social inclusion, through making accessible activities to a wide and diverse population.

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We are able to offer some advice, advocacy and legal support (though links with a local solicitor through the Legal Aid scheme and the services of trained volunteers), and have links with other projects to which we can signpost people for more complex issues. Our counselling service is run by a paid sessional worker and qualified and trainee counsellor volunteers and offers free sessions to referrals from across the city and signposts individuals to IAPT services where appropriate.

A review of our achievements and performance

Report on TLC Art Project

Despite the difficulties arising from our anticipated move from our long term premises and relationship with St Luke’s Church, the work to enable people with mental health difficulties to engage in the arts and creativity in order to add to their mental wellbeing continued throughout the year. We continued to offer 2 open drop in art studio workshops per week - one of 4 hours for women only and one of 5 hours that coincides with the regular drop in cafe on Tuesdays.

Numbers attending the studio remained consistent. Total attendees averaged 52 individuals in each quarter of the year at the art studio and Pool Arts with whom we continue our long standing partnership and support their participants with creative direction and administrative support. Pool Arts offered their studio as a future base for the Art Project following departure from St Luke’s building the relationship further still.

We continued to use our grant from Our Manchester Voluntary and Community Service (OMVCS) to fund the costs of the art project and this grant continues till April 2021.

In addition we continued to run an additional project during this year (started Jan2019) “Breathing Spaces” funded through Awards for All - a project that brought the studio practices of drawing, painting, photography, creative writing and sound recording out into the city’s green spaces and explored different environments and how they impact on mental well-being. The results of the project and our research are now located on the web, www.mappingmanchestersquietspaces.org

This project also led to many new partnerships with organisations around the city, including Elizabeth Gaskells House who later in 2019 commissioned us to work on their Ruskin Project, engaging people from TLC in art workshops at their venue and taking part in an exhibition. We also partnered with Hulme Garden Centre, Parris Wood Environmental Centre for the Dusk Chorus event, and Portico Library using their venues as “Breathing Spaces” in which to work with participants on creative arts. Our creative writing sessions led to publication of a poetry anthology published through our online participant book shop which we have been working on over the past 10 years.

Participants exhibited their paintings in an exhibition at HOME January 2019 that was curated by HOME and ourselves, giving over their dedicated Community Gallery to different Art Projects for a two month exhibition. Our exhibition was titled “WELCOME TO The Creation Lounge” + Exercise and Massage service Sept 2018 - 2019

Our Massage service offered people with little resources the chance to have treatment from a

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highly experienced massage therapist with around 20 people per quarter benefitting from a programme of treatments that support mental and physical wellbeing for a wide range of conditions and which are shown to provide a huge benefit for people who are often isolated and deprived of touch.

Clients donated £6-£10 per treatment depending on their ability to pay and this brought in around £2000 per year into the project

We also delivered weekly two hour exercise and relaxation sessions for groups of women, consisting mainly of older BAME women who thoroughly enjoyed their participation in these beneficial sessions, improving mobility and flexibility and helping people to be more relaxed. Our Massage and Exercise programme worked with average of 30 individuals each quarter.

TLC DROP-IN

September 2018-2019—Achievements.

During this period the Drop-in had a stable year in terms of staffing, employing a Project Manager, Admin/IT officer and Cook/Drop-in Assistant. With the strong staff group the Drop-in was able to focus on building partnerships and creating new opportunities for our service users.

Funding became increasingly challenging with the Drop-in receiving only 3 months statutory funding during this period. The remaining funding being received from Applications to Trusts and Foundations and small donations.

The Drop-in was able to run through the commitment of volunteers; during this period new volunteers were recruited. We had an average of 10 volunteers working with us during this period.

One of the aims of TLC St Luke's is to provide volunteering opportunities for our service users and during this period 3 people were able to volunteer with us from this group with one moving on to volunteer with an external company.

During this period the Drop-in established and progressed a number of partnerships including 2 local social housing providers who were able to offer their expertise in delivering Literacy lessons and Financial Inclusion courses for our service users.

The Drop-in worked with the local mental health NHS wellbeing service to secure funding to deliver 12 months of 'Food and Mood' cookery courses for our service users.

Partnerships were developed with 2 local theatres The Royal Exchange and Home enabling our service users; often for the first time to experience the joy of live theatre and cinema.

The project Manager was able to initiate exploratory talks with the NHS, local Housing Providers and others to start the process of relocating the Drop-in to other venues from 2020.

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A new partnership between TLC St Luke's and Moodswings another Manchester mental health charity developed during this year resulting in one off events and sessional activities including walking football.

Inter-generational projects with NCS The Challenge continued during this year with participation from our Service Users.

We continued to offer our well attended 'Tea-time talks' throughout this period including talks from scientists at Manchester Metropolitan University, the credit union, GMP and the local NHS. Service users were offered monthly welfare benefit advice sessions and weekly 1-1 I.T. lessons.

Advocacy is offered at each drop-in session as is a hot meal and refreshments.

We move into 2019/20 with positivity, our major challenge being to secure funding to continue this much needed project and build on our success.

Diane Russell
Project Manager

Financial review

Our sustainability continued to be an important issue for trustees and staff to address in 2019. We have had some success in raising income from our activities and through donations and fundraising events. The Art Project secured 3 years funding from April 2018 of £90,834 from Manchester City Council.

Services previously delivered by NHS and Manchester City Council, continue to decline, and other voluntary sector community support projects fail through withdrawal of funding, our activities become more important to a wider section of the city population.

In addition, changes to the benefit entitlement continue to mean that we see more and more people coming to us for support in accessing the basic needs of food, shelter and utilities such as heating and water.

Small bids from organisations such as; Zochonis Charitable Trust, Garfield West and the Foyle Foundation has enabled us to continue to develop drop-in activities and volunteering opportunities but we are increasingly challenged in making applications for further funding and in our capacity to fill the gaps left by the withdrawal of statutory support.

We rely on the good will of St Luke's PCC and congregation in allowing us to continue to use the Centre, The Rev Eugenia Adoyo is a trustee of TLC – St Luke's and we are working closely with St Luke's PCC to maintain and build on the essential work done by both TLC – St Luke's and the church. We will continue to develop worthwhile partnerships with other local organisations and are currently working with, Your Housing, a local social housing provider.

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Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have endeavoured to keep available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 30th September 2019 was £689 of which £688 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately four 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, donations. 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.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

TLC – St Luke's is predominately funded by grants. Secure funding for the Art Project is in place until 2021. However are currently maintaining the drop in and other services via small grants and donations and continue to actively fund raise to secure cord funding for the services provided overall. Therefore, the focus of our future planning is on sustainability and funding sources beyond this point.

There are sustained links to other education services delivering wellbeing, work related and money management education and new links being developed with MMU and Manchester College.

Reporting SORP Covid-19 Trustee response

TLC was obliged to change the way we offer and provide services to our participants.

The drop-in service which ran twice weekly across two sites has moved to a distance delivery model, to ensure safety of staff, volunteers and users, with staff and volunteers contacting service users regularly (at least weekly) by phone and email in addition to posting monthly newsletters to keep everyone informed and engaged.

The Art Project have provided a parallel service, encouraging participants to continue posting in the artwork in the form of postcards, which are then incorporated into the newsletters.

Feedback from participants across both TLC Drop-in and TLC Art has been very positive, with many expressing gratitude that the charity is making such efforts to keep in touch – our current 'strapline' is "apart, but connected".

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In terms of Funding, we have been in a difficult position for the last two years, if not longer. We were forced to find alternative premises from December 2019 and our staff work tirelessly writing funding bids and working with local partners to acquire premises etc. on reasonable terms. The manager of TLC Drop-in continues to bring in range of small grants and funds but it is only sufficient for a few months at a time.

Future funding for TLC Art is also somewhat precarious. When the manager for this service asked our primary funder OMVCS about funding going forward they said it will more than likely be that instead of a three year funding package from April 2021, they may offer a 1 year extension of the current arrangements, because of the Covid situation they have not been able to develop a new 3 year plan/application process. Instead they will have to see what the councils' budget situation will be next year before they can decide on the future VCS grants.

Covid-19 has exacerbated an already difficult funding environment, but TLC has risen to the challenges and will continue to do so.

Trustees and staff continue to monitor the situation closely.

Structure, governance and management

TLC – ST Luke's is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17th September 2010. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th May 2011. In 2018 we welcomed two new trustees with expertise respectively in education and accounts management.

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 serve for a period of 5 years.

Trustee induction and training

Most trustees are already familiar with the work of the charity because of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training with MACC and have engaged in relevant policies and procedures reviews.

Organisation

The board of trustees administers the charity. The board normally meets not less than 10 times per year.

Related parties and co-operation with other organisations

None of our trustees receives 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, no such related party transactions were reported.

TLC – ST LUKE’S**Reference and administrative information**

Charity Name: TLC – St Luke’s

Charity Number: 1141796

Company Registration Number: 07379872

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 yearend were as follows:

Key management personnel: Trustees and Directors

Elizabeth Hammond		(resigned September 2019)
Mark Greenwood		(resigned September 2019)
Áine Ferguson Brown	Secretary	(resigned May 2019)
Eugeniah Adoyo		(resigned August 2019)
Paula Moulton		
Kevin Duffy	Chair of Trustees	(appointed November 2018)
Jane McAllister		(appointed September 2019)
Carwyn Langdown		(appointed November 2018, resigned March 2020)

Registered Office

3 Grenfell Road
Manchester
M20 6TG

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

TLC – ST LUKE’S**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of TLC – St Luke’s 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 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

Kevin Duffy
Chair

Date: 21st June 2020

Independent examiner's report to the trustees of TLC – ST LUKE'S

I report on the accounts of the company for the year ended 30th September 2019, which are set out on pages 10 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the 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 ;
- to follow the procedures laid down in the 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 records, comply 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.

A. M. King

AM King FCCA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Date: 21st June 2020

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2019
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 30 September 2019	Total Funds Year Ended 30 September 2018
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	3,803	-	3,803	4,701
Charitable Activities	(4)	8,976	64,708	73,684	63,274
Other Trading Activities	(5)	-	-	-	-
Investment Income		-	-	-	-
Total		<u>12,779</u>	<u>64,708</u>	<u>77,487</u>	<u>67,975</u>
Expenditure on:					
Raising Funds	(6)	-	33	33	-
Charitable Activities	(6)	29,726	41,104	70,830	83,958
Other	(6)	-	-	-	37
Total		<u>29,726</u>	<u>41,137</u>	<u>70,863</u>	<u>83,995</u>
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		<u>(16,947)</u>	<u>23,571</u>	<u>6,624</u>	<u>(16,020)</u>
Transfers between funds	(17)	(1,655)	1,655	-	-
Net movement in funds		<u>(18,602)</u>	<u>25,226</u>	<u>6,624</u>	<u>(16,020)</u>
Reconciliation of funds					
Total funds brought forward	(17)	19,291	1,042	20,333	36,353
Total funds carried forward	(17)	<u>689</u>	<u>26,268</u>	<u>26,957</u>	<u>20,333</u>

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 13 to 21 form part of these accounts.

BALANCE SHEET AS AT 30 SEPTEMBER 2019

	Notes	2019 £	2018 £
Fixed assets:			
Tangible assets	(11)	1	1
Total fixed assets		<u>1</u>	<u>1</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	3,846	-
Cash at Bank & in Hand		29,908	32,827
Total current assets		<u>33,754</u>	<u>32,827</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	6,798	12,495
Net current assets or liabilities		<u>26,956</u>	<u>20,332</u>
Total assets less current liabilities		26,957	20,333
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>26,957</u></u>	<u><u>20,333</u></u>
The funds of the charity:			
Restricted income funds	(17)	26,268	1,042
Unrestricted income funds	(17)	689	19,291
Total charity funds		<u><u>26,957</u></u>	<u><u>20,333</u></u>

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; and 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 21st June 2020

Kevin Duffy

Chair

The notes on pages 13 to 21 form part of these accounts.

Statement of Cash Flows for the year ending 30 September 2019

	Year Ended 30 September 2019 £	Year Ended 30 September 2018 £
Net cash used in operating activities	(2,919)	(12,248)
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents during the year	(2,919)	(12,248)
Cash and cash equivalents brought forward	32,827	45,075
Cash and cash equivalents carried forward	<u><u>29,908</u></u>	<u><u>32,827</u></u>

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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 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 14 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.

(d) 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.

(e) 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 (g) below.

(f) Irrecoverable VAT

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

(g) 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.

(h) Costs of raising funds

The costs of raising funds consists of fundraising costs.

(i) Charitable Activities

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

(j) 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:

Computer Equipment	33.33% on cost
Fixtures and Fittings	25% on cost

(k) 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.

(l) Pensions

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

(m) 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.

(n) 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 (2018: £nil). Expenses paid to the trustees in the year totalled £nil (2018: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended 30	Year Ended	Year Ended
	September	September	30 September	30
	2019	2019	2019	2018
	£	£	£	£
Donations	3,803	-	3,803	4,701
	<u>3,803</u>	<u>-</u>	<u>3,803</u>	<u>4,701</u>
Previous reporting period	4,701	-	4,701	

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended 30	Year Ended	Year Ended
	September	September	30 September	30
	2019	2019	2019	September
	£	£	£	2018
				£
Drop-In Income	3,976	-	3,976	1,875
Activities Income	-	-	-	1,412
Unrestricted grants:				
One Manchester	5,000	-	5,000	-
Restricted grants:				
Big Lottery Fund	-	-	-	7,423
Macc - Spirit Of Manchester	-	500	500	-
Manchester City Council - Our Manchester	-	37,847	37,847	30,278
Manchester City Council - Contingency Fund	-	7,331	7,331	-
Awards for All	-	9,990	9,990	-
Virgin Money	-	1,000	1,000	-
Charities Trust	-	-	-	100
COHN	-	-	-	500
Foyle Foundation	-	-	-	5,000
Manchester Wellbeing Fund	-	940	940	2,446
RNCM	-	-	-	60
We Love Manchester	-	-	-	500
Zochonis	-	5,000	5,000	5,000
Manchester City Council	-	-	-	(1,320)
EGH Ruskin	-	1,500	1,500	-
Duchy of Lancaster	-	600	600	-
Restricted charitable foundations:				
Garfield Weston	-	-	-	10,000
	8,976	64,708	73,684	63,274
Previous reporting period	53,845	9,429	63,274	

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended 30	Year Ended	Year Ended
	September	September	30 September	30
	2019	2019	2019	September
	£	£	£	2018
				£
Fundraising events	-	-	-	-
	-	-	-	-
Previous reporting period	-	-	-	

6. Expenditure

	Drop in and Counselling Activities to Support People with Mental Health Requirements £	Year Ended 30 September 2019 £	Year Ended 30 September 2018 £
Expenditure on raising funds:			
Advertising	33	33	-
	<u>33</u>	<u>33</u>	<u>-</u>
Expenditure on charitable activities:			
Employment Costs	15,917	15,917	16,337
Training	83	83	-
Counselling	525	525	7,237
Computer and Internet Expenses	-	-	212
Travel and Trip Expenses	15	15	55
Running Costs for Drop-In	5,173	5,173	3,660
Therapies	37,826	37,826	12,075
Project Costs	-	-	30,998
Heat, Light & Water	-	-	(355)
Bank Charges	80	80	72
Exercise Classes	-	-	1,875
Cleaning	1,188	1,188	1,251
Repairs and Maintenance	2	2	577
Minor Equipment	50	50	-
Rent	6,000	6,000	6,250
Insurance	159	159	902
Governance Costs	3,677	3,677	1,589
Volunteer Expenses	-	-	91
Office Expenses	135	135	998
Depreciation	-	-	134
	<u>70,830</u>	<u>70,830</u>	<u>83,958</u>
Other expenditure:			
Miscellaneous	-	-	37
	<u>-</u>	<u>-</u>	<u>37</u>
	<u>70,863</u>	<u>70,863</u>	<u>83,995</u>
Restricted funds		41,137	25,670
Unrestricted funds		29,726	58,325
		<u>70,863</u>	<u>83,995</u>

7. Analysis of expenditure on charitable activities

As per note 6 above.

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	Basis of apportionment
Accountancy Fees	-	678	678	type of expense
Book-keeping Fees	2,400	-	2,400	type of expense
Professional Fees	120	-	120	type of expense
Payroll Bureau Fees	479	-	479	type of expense
	<u>2,999</u>	<u>678</u>	<u>3,677</u>	

9. Analysis of staff costs

	Year Ended 30 September 2019	Year Ended 30 September 2018
	£	£
Wages and Salaries	15,917	16,337
Social Security Costs	-	-
	<u>15,917</u>	<u>16,337</u>
Charitable activities	15,917	16,337
Support costs	-	-
	<u>15,917</u>	<u>16,337</u>

The average number of employees during the year was 3 (previous year: 3).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 30 September 2019	Year Ended 30 September 2018
	£	£
Independent examination fees	678	540
	<u>678</u>	<u>540</u>

11. Tangible Fixed Assets

	Fixtures and Fittings	Computer Equipment	Total
Cost	£	£	£
At 1st October 2018	540	5,926	6,466
Additions	-	-	-
At 30th September 2019	<u>540</u>	<u>5,926</u>	<u>6,466</u>
Depreciation			
At 1st October 2018	539	5,926	6,465
Charge for Year	-	-	-
At 30th September 2019	<u>539</u>	<u>5,926</u>	<u>6,465</u>
NET BOOK VALUE			
At 30th September 2019	<u>1</u>	<u>-</u>	<u>1</u>
At 30th September 2018	<u>1</u>	<u>-</u>	<u>1</u>

12. Stocks

The organisation does not hold stocks of any items.

13. Analysis of debtors

	2019	2018
	£	£
Debtors	1,622	-
Prepayments	2,224	-
	<u>3,846</u>	<u>-</u>

Debtors and prepayments related to restricted funds £1,894 (2018: £0) and unrestricted funds £1,952 (2018: £0)

14. Creditors: amounts falling due within one year

	2019	2018
	£	£
Creditors	4,650	2,886
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	2,148	2,040
Deferred income	-	7,569
	<u>6,798</u>	<u>12,495</u>

15. Deferred income

Deferred income comprises grants received in advance

Balance as at 1 October 2018	7,569
Amount released to income earned from charitable activities	(7,569)
Amount deferred in year	<u>-</u>
Balance at 30 September 2019	<u>-</u>

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

	2019	2018
	£	£
Provisions for liabilities	<u>-</u>	<u>-</u>

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 October 2018	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2019
	£	£	£	£	£
General Fund	19,291	12,779	(29,726)	(1,655)	689
	19,291	12,779	(29,726)	(1,655)	689

Previous reporting period

	Balance at 1 October 2017	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2018
	£	£	£	£	£
General Fund	19,302	58,546	(58,325)	(232)	19,291
	19,302	58,546	(58,325)	(232)	19,291

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 October 2018	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2019
	£	£	£	£	£
Macc - Spirit Of Manchester	-	500	-	-	500
Macc	986	-	-	550	1,536
Manchester City Council - Our Manchester	-	37,847	(26,542)	-	11,305
Manchester City Council - Contingency Fund	-	7,331	(6,629)	409	1,111
Awards for All	55	9,990	(4,576)	-	5,469
COHN	-	-	(400)	400	-
Virgin Money	-	1,000	(166)	-	834
We Love Manchester	1	-	-	-	1
Manchester Wellbeing Fund	-	940	(797)	-	143
Zochonis	-	5,000	-	-	5,000
EGH Ruskin	-	1,500	(1,240)	-	260
Tudor Trust	-	-	(296)	296	-
Duchy of Lancaster	-	600	(491)	-	109
	1,042	64,708	(41,137)	1,655	26,268

Previous reporting period

	Balance at 1 October 2017	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2018
	£	£	£	£	£
Big Lottery Fund	(3,937)	7,423	(3,486)	-	-
Macc	8,270	-	(7,284)	-	986
Awards for All	8,830	-	(8,775)	-	55
We Love Manchester	23	500	(522)	-	1
Manchester Wellbeing Fund	-	1,506	(1,728)	222	-
Duchy of Lancaster	815	-	(825)	10	-
Tudor Trust	3,050	-	(3,050)	-	-
	17,051	9,429	(25,670)	232	1,042

17. Analysis of charitable funds**Name of restricted fund:**

Big Lottery Fund

Description, nature and purpose of the fund

to provide revenue costs to run the drop-ins and associated activities, for salaries and freelance sessional workers and overheads towards drop-in management (staff), accommodation and utilities, office costs and insurance for counselling

Macc

for a volunteer engagement and goodbye St Luke's event in November 2019

Macc - Spirit Of Manchester

Manchester City Council - Our Manchester

to improve mental wellbeing by the use of art activities

Manchester City Council - Contingency Fund

to cover salaries and rent for 6 months from June to December 2019

Awards for All

for projects

COHN

for projects

Virgin Money

for drop-in core costs

We Love Manchester

for activities

Manchester Wellbeing Fund

for food related projects.

Zochonis

for staff costs and rent for three months

EGH Ruskin

for projects

Tudor Trust

a contribution for whole project management and part-time admin/finance worker

Duchy of Lancaster

for projects

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	8,265	-	21,643	29,908
Other net current assets/(liabilities)	(7,577)	-	4,625	(2,952)
Creditors of more than one year	-	-	-	-
Total	689	-	26,268	26,957

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	24,216	-	8,611	32,827
Other net current assets/(liabilities)	(4,926)	-	(7,569)	(12,495)
Creditors of more than one year	-	-	-	-
Total	19,291	-	1,042	20,333

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.

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

	Year Ended 30 September 2019 £	Year Ended 30 September 2018 £
Net movement in funds	6,624	(16,020)
Add back depreciation	-	134
Deduct investment income	-	-
Decrease/(increase) in debtors	(3,846)	4,316
Increase/(decrease) in creditors	(5,697)	(678)
Net cash used in operating activities	<u>(2,919)</u>	<u>(12,248)</u>