

COMPASSION PRISON MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2020

Registered Charity No. 1161943
Company Registration No. 08348123

COMPASSION PRISON MINISTRIES

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Compassion Prison Ministries

Report of the trustees for the year ended 31ST January 2020

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st January 2020, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities:

Big Lottery Community Funding

In April 2017, Compassion Prison Ministry was awarded a Big Lottery Reaching Communities Revenue Grant of £191,362 to support Compassion Food Bank for a three-year period. This included funding for 3 x part time positions within the food bank as prior to this, all posts had been filled by volunteers. The part time posts filled were Project Manager, Volunteer Manager and Administrator. Focus for this funding is to provide budgeting support to clients as well as providing volunteering opportunities. This has been a great boost to Compassion Food Bank although funding from the grant cannot be spent on food and groceries so other funding and donation sources have to continue to be found.

Client Numbers

The numbers of people using Compassion Food Bank in 2019 has slightly decreased in comparison to 2018. Other food banks operate in surrounding Wards which helps to take some of the weight off Compassion Food Bank. We also recognise that a large number of our clients are in receipt of Universal Credit and issues with this benefit has caused a number of problems. Some clients are having to wait for their Universal Credit claims to be assessed, whilst other have fallen into debt or are having budgeting problems as recipient of Universal Credit.

Nutritious Food Parcels :

During 2019, we have continued to concentrate our efforts on the provision of more nutritious food parcels to improve the lives of our clients. This means that in addition to non-perishable groceries, clients also receive seasonal fruit and vegetables, ready meals, meat, dairy products and bakery items as part of their food parcel. Our

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partnership with 'FareShare' and with national supermarkets has enabled this to happen.

We have also continued to build on existing projects and partnerships to help our clients to move out of food poverty and have continued to develop projects that reduce social isolation associated with some who are in food poverty.

During 2019 Compassion Food Bank has:

Given out 1754 Food Parcels

Fed 2863 People

Provided 25,767 Meals

Business and organisation supporters have included: The Church of God of Prophecy,

FareShare (GM), Manchester City Council Leaving Care Team (formerly Barnardo's), Tesco, Asda, Aldi, Every Day Packs, His Church His Food, In Kind Direct, Grace Church Manchester, Hits Radio (Mission Christmas).

Grants have included £1000 Neighbourhood Fund.

Two of the employed members of staff, Michelle Welch and Elaine Leveridge completed a fund-raising sky diving event and raised £1600 for the Food Bank.

Numerous food collections have been done by local schools, colleges, churches, mosques, workplaces, local community organisations and individuals. We have also kindly been supported financially by many of these organisations and individuals.

Significant events include our Community Christmas Meal and our Community Christmas Breakfast. Also, during the Christmas week, we distributed food parcels and hampers along with the donated toys from Hits Radio Mission Christmas Appeal. Support for the event was provided Grace Church Manchester, who provided 25 food hampers as well as other groceries and donations.

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A review of our achievements and performance:

Plans for 2020:

Compassion Food Bank plans to continue to develop the services that it provides to its clients and to provide them with additional support, skills and additional signposting as necessary.

1. Breakfast Club – to continue
2. Coffee Mornings/Sewing Class – to continue
3. The Bread and Butter Thing – to continue to signpost
4. Food Waste Partnerships / Food Cloud - to continue partnership with Tesco and to start a new partnership with ASDA (May 2019)
5. Compassion Pantry – to develop and increase the membership
6. Community Meal – to continue
7. Budgeting – to continue to provide one on one budgeting support for clients
8. Partnerships – to maintain existing partnerships and to develop new partnerships
9. 100 Club – To double our numbers to have 60 people supporting us on a monthly basis.

PRISON MINISTRY VISITS:

The charity has continued to work in partnership with Prison chaplaincy primarily in the North West of England. The prison arm of charity continues to utilise and equip over 30 volunteers to visit HM prisons listed below;

HMP Manchester male prison

HMP Styal women's prison

HMP Garth men's prison

HMP Wymott men's prison

HMP Hindley men's prison

HMP Thorn Cross men's prison

HMP Preston men's prison has been paused since March 2020 until further notice, due to Covid-19 restrictions.

The team have conducted over 70 services during the year with an average attendance in the services of more than 20 inmates. The objectives of the charity in 2019/2020 will be to ensure again that the administration of security clearances are handled more efficiently to maintain the growth of the prison visiting teams.

Open days and training days are also planned for 2020 to develop the volunteers and increase the teams going into the various prisons.

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Plans are in place to use "keys to Freedom material" In Garth Prison, with the aim and objective to change behaviours and reduce re-offending. The materials have been purchased A member of the team has been trained to facilitate. The charity aims to roll this out across other prisons, when further facilitators have been trained at Mercy UK and pandemic restrictions are lifted by HM Government. Compassion Prison carried out training prison volunteers at The Limelight community centre on 5th Sept 2019.

Also 2 members attended the Mental Health conference on the 24th Oct 2019.

Covid- 19 and its effect on charities activities:

All of the above activities relating to prison visiting have been paused until further notice from HM Government. All trustee meetings and training sessions have been conducted on Zoom for the health and safety of the members and social distancing regulations.

The demand for the foodbank however have increased substantially and the board agreed to increase funds to assist the food bank to buy supplies and help meet the increased demand. Although the foodbank premises was closed in March 2020, food parcels were distributed by the staff and volunteers using PPE and within government guidelines and health and safety legislation. The effects of the virus have not threatened the ongoing financial stability of the charity and members continue to donate on a monthly basis. Both arms of the charity have accessed external funding made available during the pandemic by government and sponsors.

Financial review:

Total Income for year-end 31st January 2020 was £86,407 less total expenditure £72,356 provided a surplus of £14,051.

Investment powers and policy:

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

Reserves policy and going concern:

The balance held in unrestricted reserves at 31st January 2020 was £3,728 of which £3,473 are free reserves after allowing for funds tied up in tangible fixed assets. Total funds carried forward are £34,930. The lottery grant concludes at the end of March 2020, therefore £9,283 is deferred to the following financial year.

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The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. There are no material deficits in the charity's income accounts at year end 31st January 2020.

Risk management and Covid 19:

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:

Controls have been put into place by Trustees to practice and restrict future spending within Lottery budgets. Trustees have consulted with the main contact of the lottery commission providing all of the necessary reports and administration tasks and have ensured that monitoring forms were completed on time at the end of year 3 project dated: 30/06/2020. This has now been accepted by the Lottery and the project is completed. The payroll for the employees has also been closed and employees are now working under Covid 19 restrictions on a voluntary basis. The management of the food bank were briefed in January 2020 of the structural changes going forward from July 1st 2020. The proposed restructure will facilitate the separation of the foodbank and the prison ministry to operate as separate entities. The target date for the final separation is 30th September 2020.

The following financial package of support was agreed by trustees for the foodbank to enable it to establish its own identity as a registered charity and legal entity. This is highlighted below;

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1. 3 bids to raise funds up to the total value of £1000 – Immediate effect.
2. Transfer of bank account currently in use with bank balance - from 1st July 2020. Foodbank Expenses and any other costs accounted for by foodbank management.
3. Transfer to food bank balance sheet of fixed assets being utilised by the food bank at no cost. This includes mobile phones, Vehicle, and other assets used in the Foodbank premises at Net book value – from 1st July 2020
4. Training and support to set up accounting software for annual accounts and legal entity as a new charity. Phased over the 3 months until the end of September 2020. Estimated costs £500
5. New website build and profile separation of current website profile up to the value of £500

TOTAL FINANCIAL PACKAGE PROPOSED: £2000 PLUS FIXED ASSET VALUE AT Y/E 31/1/2020

The above separation plan is actioned to enable both ministries to operate more effectively and produce improved outcomes for the people who will benefit from the services of both important ministries.

Structure, governance and management:

Compassion Prison Ministries remains a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th January 2013. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 2nd June 2015.

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 3 years.

Trustee induction and training:

Training and envisioning for the trustees and current management has taken place in September 2020 by Zoom to re-focus on the vision objectives of the prison ministry within a Covid-19 environment and after separation from foodbank.

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Organisation:

The board of trustees administers the charity. The board normally meets bi-monthly by zoom. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations:

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information:

Charity Name: Compassion Prison Ministries

Charity Number: 1161943

Companies House Registration Number: 08348123

Directors and trustees:

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

Key management personnel: Trustees and Directors (to date of signing)

Norma Walters - Treasurer

Clive Whittle - Chair

Michelle Welch- Administration food bank - resigned 8th June 2017

Paula Sharp - Trustee

Haruna Musa Moda - Trustee

Eric Scotland – Secretary

Senior managers and consultants:

Clive Whittle, Eric Scotland, Tony Mason

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Trustees responsibilities in relation to the financial statements:

The charity trustees (who are also the directors of Compassion Prison Ministries 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 not 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

Clive Whittle
Chair

Date: 31st October 2020

Independent examiner's report to the trustees of Compassion Prison Ministries

I report on the accounts of the company for the year ended 31st January 2020, which are set out on pages 10 to 19.

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 Institute of Chartered Accountants in England and Wales.

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.

Anita King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 31st October 2020

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 JANUARY 2020

(including income and expenditure account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 January 2020	Total Funds Year Ended 31 January 2019
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	10,841	-	10,841	9,495
Charitable Activities	(4)	-	75,538	75,538	47,131
Investment Income		8	-	8	13
Other Income		20	-	20	465
Total		10,869	75,538	86,407	57,104
Expenditure on:					
Charitable Activities	(5)	14,927	57,045	71,972	72,870
Other	(5)	384	-	384	-
Total		15,311	57,045	72,356	72,870
Net income/(expenditure)					
		(4,442)	18,493	14,051	(15,766)
Transfers between funds	(14)	-	-	-	-
Net movement in funds		(4,442)	18,493	14,051	(15,766)
Reconciliation of funds					
Total funds brought forward	(14)	8,170	12,709	20,879	36,645
Total funds carried forward	(14)	3,728	31,202	34,930	20,879

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 19 form part of these accounts.

BALANCE SHEET AS AT 31 JANUARY 2020

COMPANY REG NO: 08348123

	Notes	2020 £	2019 £
Fixed assets:			
Tangible assets	(10)	2,258	4,088
Total fixed assets		<u>2,258</u>	<u>4,088</u>
Current assets:			
Debtors	(11)	3,198	2,687
Cash at Bank & in Hand		40,070	15,189
Total current assets		<u>43,268</u>	<u>17,876</u>
Liabilities:			
Creditors: Amounts falling due within one year	(12)	10,596	1,085
Net current assets or liabilities		<u>32,672</u>	<u>16,791</u>
Total assets less current liabilities		34,930	20,879
Total net assets or liabilities		<u><u>34,930</u></u>	<u><u>20,879</u></u>
The funds of the charity:			
Unrestricted income funds	(14)	3,728	8,170
Restricted income funds	(14)	31,202	12,709
Total charity funds		<u><u>34,930</u></u>	<u><u>20,879</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 31st October 2020

Norma Walters

Clive Whittle

The notes on pages 13 to 19 form part of these accounts.

Statement of Cash Flows for the year ending 31 January 2020

	Year Ended 31 January 2020 £	Year Ended 31 January 2019 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	14,051	(15,766)
Add back depreciation	1,830	2,098
Deduct investment income	(8)	(13)
Decrease/(increase) in debtors	(511)	(457)
Increase/(decrease) in creditors	9,511	(12,055)
Net cash used in operating activities	24,873	(26,193)
Cash flows from investment activities:		
Interest	8	13
Purchase of fixed assets	-	(1,659)
Net cash provided by investing activities	8	(1,646)
 Increase/(decrease) in cash and cash equivalents during the year	 24,881	 (27,839)
 Cash and cash equivalents brought forward	 15,189	 43,028
Cash and cash equivalents carried forward	40,070	15,189

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 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 2 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 14.

(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. 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 7.

(g) Costs of raising funds

The costs of raising funds consists of licence fees, bad debts and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(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:

Equipment	25% on cost
Van	25% 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 of 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 administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

(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 the funds to a third party and the amount due to settle the obligation can be measured of 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 (2019: £nil). Expenses paid to the trustees in the year totalled £nil (2019: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 January 2020 £	Restricted Year Ended 31 January 2020 £	Total Funds Year Ended 31 January 2020 £
Offerings	10,841	-	10,841
	10,841	-	10,841

Prior Year

	Unrestricted Year Ended 31 January 2019 £	Restricted Year Ended 31 January 2019 £	Total Funds Year Ended 31 January 2019 £
Donations and Fundraising Events	92	-	92
Offerings	9,403	-	9,403
	9,495	-	9,495

4. Income from charitable activities

	Unrestricted Year Ended 31 January 2020 £	Restricted Year Ended 31 January 2020 £	Total Funds Year Ended 31 January 2020 £
Grants:			
Big Lottery Fund	-	83,821	74,538
Less Deferred to 2021	-	(9,283)	-
MCC Food Poverty	-	1,000	1,000
	-	75,538	75,538

Prior Year

	Unrestricted Year Ended 31 January 2019 £	Restricted Year Ended 31 January 2019 £	Total Funds Year Ended 31 January 2019 £
Grants:			
Big Lottery Fund	-	40,131	40,131
Manchester City Council	-	7,000	7,000
	-	47,131	47,131

5. Expenditure

	Food Bank	Charitable Activities	Year Ended 31 January 2020	Year Ended 31 January 2019
	£	£	£	£
Expenditure on charitable activities:				
Employment Costs	33,886	-	33,886	33,716
Pension Costs	384	-	384	547
Food Bank Food	-	8,659	8,659	7,488
Fareshare Membership	1,724	-	1,724	2,241
Volunteer Travel Expenses	1,445	-	1,445	2,586
Advertising	86	-	86	211
Training	926	-	926	491
Minor Equipment	235	-	235	1,241
Storage Rent	4,527	-	4,527	4,714
Room Hire	1,663	-	1,663	2,753
Telephone	298	-	298	272
Printing, Postage & Stationery	1,243	-	1,243	1,006
Travel Expenses	1,454	2,907	4,361	2,526
Van Tax, Repairs & Insurance	4,016	-	4,016	3,167
Governance Costs	-	660	660	660
Support Costs	2,941	3,088	6,029	7,153
Depreciation	1,217	613	1,830	2,098
	<u>56,045</u>	<u>15,927</u>	<u>71,972</u>	<u>72,870</u>
Other expenditure:				
Sundries	-	384	384	-
	<u>-</u>	<u>384</u>	<u>384</u>	<u>-</u>
	<u>56,045</u>	<u>16,311</u>	<u>72,356</u>	<u>72,870</u>
			2020	2019
			Restricted Funds	57,045
			Unrestricted Funds	15,311
				<u>72,356</u>
				<u>72,870</u>

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	Basis of apportionment	General Support	Governance	2020 Total	2019 Total
Accountancy Fees	type of expense	-	660	660	660
Payroll Bureau	type of expense	480	-	480	480
Bank Charges	type of expense	191	-	191	2
Cleaning	type of expense	526	-	526	558
Rent & Rates	type of expense	2,415	-	2,415	3404
Consultancy	type of expense	1,275	-	1,275	875
Computer Software	type of expense	394	-	394	211
Loss on disposal	type of expense	-	-	-	350
Repairs	type of expense	44	-	44	436
Insurance	type of expense	704	-	704	837
		6,029	660	6,689	7,813

8. Analysis of staff costs

	Year Ended 31 January 2020 £	Year Ended 31 January 2019 £
Wages and Salaries	33,886	33,716
Social Security Costs	-	-
Pension Costs	384	547
	34,270	34,263

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 employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 31 January 2020 £	Year Ended 31 January 2019 £
Independent examination fees	660	660
Other financial services	480	-
	1,140	660

10. Tangible Fixed Assets

	Van	Equipment	Total
Cost		£	£
At 1 February 2019	4,000	5,460	9,460
Additions	-	-	-
Disposals	-	-	-
At 31 January 2020	<u>4,000</u>	<u>5,460</u>	<u>9,460</u>
Depreciation			
At 1 February 2019	999	4,373	5,372
Charge for Year	999	831	1,830
Eliminated on disposal	-	-	-
At 31 January 2020	<u>1,998</u>	<u>5,204</u>	<u>7,202</u>
NET BOOK VALUE			
At 31 January 2020	<u>2,002</u>	<u>256</u>	<u>2,258</u>
At 31 January 2019	<u>3,001</u>	<u>1,087</u>	<u>4,088</u>

11. Analysis of debtors

	2020	2019
	£	£
Other Debtors	713	801
Prepayments	2,485	1,886
	<u>3,198</u>	<u>2,687</u>

Debtors and prepayments related to unrestricted funds both in 2020 and 2019.

12. Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors and accruals	1,031	824
Taxation and social security costs	282	261
Deferred Income	9,283	-
	<u>10,596</u>	<u>1,085</u>

Other than deferred income all creditors and accruals related to unrestricted funds for 2020 & 2019.

13. Deferred income

Deferred income comprises of a restricted grant received from Big Lottery Fund.

Balance as at 31st January 2019	-
Amount released to income earned from charitable activities	-
Amount deferred in year	<u>9,283</u>
Balance at 31st January 2020	<u>9,283</u>

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 February 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 January 2020
	£	£	£	£	£
General Fund	8,170	10,869	(15,311)	-	3,728
	8,170	10,869	(15,311)	-	3,728

Prior Year

	Balance at 1 February 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 January 2019
	£	£	£	£	£
General Fund	15,096	9,973	(16,899)	-	8,170
	15,096	9,973	(16,899)	-	8,170

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 February 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 January 2020
	£	£	£	£	£
Big Lottery Fund	12,709	74,538	(56,045)	-	31,202
MCC Food Poverty	-	1,000	(1,000)	-	-
	12,709	75,538	(57,045)	-	31,202

Prior Year

	Balance at 1 February 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 January 2019
	£	£	£	£	£
Big Lottery Fund	21,549	40,131	(48,971)	-	12,709
Manchester City Council	-	7,000	(7,000)	-	-
	21,549	47,131	(55,971)	-	12,709

Name of unrestricted fund:	Description, nature and purpose of the fund
Big Lottery Fund	~ To run a food bank providing volunteer opportunities, to build sustainability through a pantry and to provide a money mentoring programme. Also to employ 3 part time paid positions.
Manchester City Council	~ To provide emergency food parcels and to run men's meals and games nights.
MCC Food Poverty	~ To provide emergency food.

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	255	2,003	2,258
Cash at bank and in hand	10,871	29,199	40,070
Other net current assets/(liabilities)	(7,398)	-	(7,398)
Total	3,728	31,202	34,930

Prior Year

	Unrestricted funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	868	3,220	4,088
Cash at bank and in hand	5,700	9,489	15,189
Other net current assets/(liabilities)	1,602	-	1,602
Total	8,170	12,709	20,879

16. 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.