

# **TLC - ST LUKE'S**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Registered Charity No. 1141796  
Company Registration No. 07379872

## TLC - ST LUKE'S

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## TLC – ST LUKE'S

### **Report of the trustees for the year ended 30<sup>th</sup> September 2021**

The trustees present their annual directors' report and financial statements of the charity for the year ended 30<sup>th</sup> September 2021 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**

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 engaging with the community in a range of locations. From September – December 2019 we retained our long-established base at St Luke's Church and Neighbourhood Centre, in the Manchester areas of Ardwick/Longsight. St Luke's PCC required us to leave these premises and staff worked tirelessly to secure alternative premises. The Art Project continues to be mainly based at Pool Arts Studio and the Drop-In services are now offered at two neighbourhood centres (Church of Saint Nazarene and the Ida Kinsey centre). These venues are of superior quality to those at St Luke's. 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.

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We are committed to delivering activities that aim to promote social inclusion, through making accessible activities to a wide and diverse population.

We are able to offer some advice, advocacy and legal support through links with a local solicitor and 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.

### **A review of our achievements and performance**

#### **Report on TLC Art Project**

Due to ongoing Covid-19 restrictions, weekly calls to participants continued. The project regularly kept in touch with 50 people in this way and a peer support group was established on Zoom to provide support to the artists in this work.

Other activities included sending creative tasks out by mail. This included self-portraits, Christmas cards, and making a short radio programme with AllFM. A regular newsletter was sent to 84 people, with a further 60 receiving it via email. Participants reported that they enjoyed receiving the newsletter and didn't want this stop in the future, as it kept them in touch with everything that was going on.

A grant was received from Awards for All to continue the newsletter for another year, and for an outdoor, nature-based art project involving podcasts and radio shows.

When restriction allowed, regular creative walks took place in various parks around Manchester, which were well-received.

As restrictions eased, more people engaged with sessions in-person, however, calls continued with those who were unable to attend in person. TLC eventually began returning to the art studio in July, on a by-appointment basis, with Trae running a regular Tuesday art group and women's group each Wednesday. From August, Nigel Wood ran a poetry project, leading regular walks in the area local to the studio, followed by creative writing sessions in the studio.

Publishing activities have continued via Slap-Dash. Len Evans published a book of poetry, *Walking Backwards Through Treacle* in February 2021, with a well-attended online launch event in May 2021.

In April 2021, *The Memory Book* was launched, a collection of works by members of TLC Arts Project created during lockdown. A launch event took place in July in Swinton Grove Park, so that people could meet safely and receive a copy of their book. There was some coverage in local press.

Freelance Arts Administrator Jenny Thomas joined the team in spring 2021, with funding from the Baring Foundation, and has gradually taken on more responsibility.

Unfortunately, it was not possible to resume the exercise and massage service. Funding was received from Comic Relief to deliver a Mind Body Project with Rape Crisis. A massage therapist was found, however this project was put on hold as Rape Crisis remained closed until September and the



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charity did not have the capacity to deliver this work. The money was therefore returned to the funder.

The core costs for the Arts Project continued to be covered by a grant from Our Manchester Voluntary and Community Sector Grants programme (funded by Manchester City Council).

### **A report on TLC Drop-In**

#### **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 project Manager was able to focus on building partnerships and creating new opportunities for our service users.

Covid-19 has had a significant impact on the delivery of the service. The Drop in successfully transitioned into a telephone befriending service, offering telephone calls to 30 plus clients each week. Additionally, technology was used to deliver Zoom sessions and remote projects. Feedback from users has been positive. When appropriate and following Government Guidelines the Drop-in project has offered various activities outdoors. The Drop-in was able to open for Face-to-Face sessions indoors in August 2021 on an appointment basis

During the period from September 2020-July 2021 1 member of staff was furloughed because of Covid.

Funding has continued to be challenging. The Project Manager has successfully applied for and obtained funding from a number of Trusts and Foundations. The Drop-in project does not receive any statutory funding. Funding during this period was obtained from:

- Manchester Guardian Society
- J.T.Blair Trust
- Albert Hunt Trust
- Cheshire Community Fund
- One Manchester
- Manchester Wellbeing
- Garfield Trust
- Ford
- Manchester Relief Charity
- We Love Manchester
- Arnold Clark

The Drop-in has established the move to new premises during this period. The Project Manager secured one venue for zero charge and the second venue for a small weekly charge. The transition was positive with clients reporting their preference for the new venues.

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Due to Covid-19 the Drop in has not worked with the usual number of volunteers. During this period one volunteer continued to support clients by making regular telephone befriending calls and when the Drop-in was able to open for outdoor events two volunteers supported this.

During this period, despite the challenges of Covid 19 the Project Manager has continued to work with partners and networks across the city of Manchester. Developing new projects which will come to fruition in the coming months. One such project is the engAge project; a partnership with 3 other charities in the Ardwick/Longsight locality focusing on engagement with the over 55 age group.

The Drop-in continued to refer clients to Greater Manchester Law Centre during this period.

When we were able to resume face-to-face indoor sessions, we were able to offer our first gardening/craft session in partnership with a local Garden Centre. When Government Covid-19 restrictions allowed the Drop-in were able to meet clients at outdoor venues for Coffee and Connect sessions

Advocacy has been offered throughout the period, both face-to-face and remotely.

We move into 2021/2022 with positivity, our major challenge being to secure funding to continue this much needed project and build on our success.

### **Financial review**

The charity has strengthened its financial position over the past year. We have had some success in raising income from applications to trusts and funds, however our sustainability has continued to be an important focus for trustees and staff.

The Project Manager has successfully applied for and obtained funding from a number of Trusts and Foundations. This has given the drop-in sufficient funding to run for twelve months. The local social housing provider One Manchester has provided some funding for staff costs.

Our Manchester extended the Art Project funding for a further 12 months, to March 2022, due to ongoing Covid restrictions. The Administration Assistant has made several successful bids for funding for the Art Project, however the charity needs to find further funding to secure the role of the Administration Assistant beyond 2022, as well as ensure the longer-term viability of the project.

### **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 30<sup>th</sup> September 2021 was £11,170 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.



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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**

Looking forward to the year ahead, we want to be able to deliver more of the same i.e. offering and providing a range of Covid-safe activities both within our venues and externally, as well as retaining some of the changes we have made to our services due to the pandemic, for example keeping in contact via Zoom, telephone and the post (both the newsletter and mail art projects) where we have the capacity to do this. We need to continue our fundraising activities to enable continuity and potential growth. We also recognise the need to refresh and redevelop our website as a source of information for potential funders and referrers, as well as a place to document our work.

TLC-St Luke's is predominately funded by grants. We maintain the drop-in and other services via small grants and donations and continue to actively fund raise to secure core funding for the services provided overall. Therefore, the focus of our future planning is on sustainability and funding sources beyond this point.

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 6<sup>th</sup> May 2011. In June 2020 we welcomed a new trustee with a background in education and the arts.

The trustees are also exploring ways of involving participants from the art and drop-in projects in the governance of the charity, potentially as trustees.

### **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.

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### 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 4 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.

### 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 year end were as follows:

### Key management personnel: Trustees and Directors

Paula Moulton

Kevin Duffy                      Chair of Trustees

Jane McAllister

Natalie Bradbury              Director only

### Registered Office

3 Grenfell Road

Manchester

M20 6TG

### Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ



## TLC – ST LUKE’S

### Bankers

Unity Trust Bank  
Nine Brindleyplace  
Birmingham  
B1 2HB

### 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

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Jane McAllister  
Trustee

Date: 22<sup>nd</sup> June 2022

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

I report on the accounts of the company for the year ended 30<sup>th</sup> September 2021, which are set out on pages 9 to 22.

### **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: 22<sup>nd</sup> June 2022

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 30 September 2021	Total Funds Year Ended 30 September 2020
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	110	-	110	8,039
Charitable Activities	(4)	2,279	76,210	78,489	88,942
Other Trading Activities	(5)	-	-	-	-
<b>Total</b>		<b>2,389</b>	<b>76,210</b>	<b>78,599</b>	<b>96,981</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	150	-	150	337
Charitable Activities	(6)	9,020	59,465	68,485	61,229
Other	(6)	-	-	-	-
<b>Total</b>		<b>9,170</b>	<b>59,465</b>	<b>68,635</b>	<b>61,566</b>
<b>Net income/(expenditure)</b>		<b>(6,781)</b>	<b>16,745</b>	<b>9,964</b>	<b>35,415</b>
Transfers between funds	(17)	(563)	563	-	-
<b>Net movement in funds</b>		<b>(7,344)</b>	<b>17,308</b>	<b>9,964</b>	<b>35,415</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	18,514	43,858	62,372	26,957
<b>Total funds carried forward</b>	<b>(17)</b>	<b>11,170</b>	<b>61,166</b>	<b>72,336</b>	<b>62,372</b>

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 12 to 22 form part of these accounts.



**BALANCE SHEET AS AT 30 SEPTEMBER 2021**

Company registration number: 07379872

	Notes	2021 £	2020 £
<b>Fixed assets:</b>			
Tangible assets	(11)	1,090	826
Total fixed assets		<u>1,090</u>	<u>826</u>
<b>Current assets:</b>			
Stocks	(12)	-	-
Debtors	(13)	7,668	12,553
Cash at Bank & in Hand		<u>70,609</u>	<u>53,071</u>
Total current assets		<u>78,277</u>	<u>65,624</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(14)	7,031	4,078
Net current assets or liabilities		<u>71,246</u>	<u>61,546</u>
Total assets less current liabilities		72,336	62,372
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
<b>Total net assets or liabilities</b>		<u><u>72,336</u></u>	<u><u>62,372</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	61,166	43,858
Unrestricted income funds	(17)	11,170	18,514
<b>Total charity funds</b>		<u><u>72,336</u></u>	<u><u>62,372</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 22nd June 2022

Kevin Duffy

Chair

The notes on pages 12 to 22 form part of these accounts.

## Statement of Cash Flows for the year ending 30 September 2021

	Year Ended 30 September 2021 £	Year Ended 30 September 2020 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds	9,964	35,415
Add back depreciation	454	275
Deduct investment income	-	-
Decrease/(increase) in debtors	4,885	(8,707)
Increase/(decrease) in creditors	2,953	(2,720)
<b>Net cash used in operating activities</b>	<b>18,256</b>	<b>24,263</b>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	(718)	(1,100)
<b>Net cash provided by investing activities</b>	<b>(718)</b>	<b>(1,100)</b>
Increase/(decrease) in cash and cash equivalents during the year	17,538	23,163
Cash and cash equivalents brought forward	53,071	29,908
<b>Cash and cash equivalents carried forward</b>	<b>70,609</b>	<b>53,071</b>

## 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 32 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(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 (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £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
	2021	2021	2021	September
	£	£	£	2020
Donations	110	-	110	3,139
Restricted Donations:				
500 Acts of Kindness	-	-	-	500
Aldi	-	-	-	400
Allen Lane Foundation	-	-	-	4,000
	110	-	110	8,039

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30	Year Ended 30	Year Ended
	September	September	30 September
	2020	2020	2020
	£	£	£
Donations	3,139	-	3,139
Restricted Donations:			
500 Acts of Kindness	-	500	500
Aldi	-	400	400
Allen Lane Foundation	-	4,000	4,000
	3,139	4,900	8,039

## 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
	2021	2021	2021	September
	£	£	£	2020
Drop-In Income	153	-	153	1,100
Unrestricted grants:				
HMRC CVJRS	2,126	-	2,126	2,574
Jules Thorne Trust	-	-	-	1,000
The Baring Foundation	-	-	-	12,000
Restricted grants:				
Albert Hunt Trust	-	3,000	3,000	-
Arnold Clarke	-	1,000	1,000	-
Cheshire Community Foundation	-	4,869	4,869	-
Comic Relief	-	2,000	2,000	-
Ford Britain Trust	-	1,200	1,200	-
Garfield Weston	-	7,000	7,000	-
Manchester City Council - Our Manchester	-	30,278	30,278	30,278
Manchester City Council - Contingency Fund	-	-	-	7,331
Manchester City Council - Hour Manchester	-	-	-	500
One Manchester	-	2,577	2,577	-
Peter Kershaw Trust	-	-	-	3,000
GMCVO	-	-	-	800
GMCVO Grow and Show	-	1,550	1,550	-
Forever Manchester	-	-	-	2,100
MDRIN	-	2,500	2,500	-
Arts Council England	-	1,506	1,506	13,554
Opens Partnership	-	7,500	7,500	-
National Lottery Coronavirus Fund	-	-	-	9,180
Manchester Guardian Society	-	-	-	3,000
JT Blair	-	-	-	400
Awards for All	-	9,330	9,330	-
Manchester Wellbeing Fund	-	-	-	325
We Love Manchester	-	1,900	1,900	1,800
	2,279	76,210	78,489	88,942

**4. Income from charitable activities**

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 September 2020	Year Ended 30 September 2020	Year Ended 30 September 2020
	£	£	£
Drop-In Income	1,100	-	1,100
Unrestricted grants:			
HMRC CVJRS	2,574	-	2,574
Jules Thorne Trust	1,000	-	1,000
The Baring Foundation	12,000	-	12,000
Restricted grants:			
Manchester City Council - Our Manchester	-	30,278	30,278
Manchester City Council - Contingency Fund	-	7,331	7,331
Manchester City Council - Hour Manchester	-	500	500
Peter Kershaw Trust	-	3,000	3,000
GMCVO	-	800	800
Forever Manchester	-	2,100	2,100
Arts Council England	-	13,554	13,554
National Lottery Coronavirus Fund	-	9,180	9,180
Manchester Guardian Society	-	3,000	3,000
JT Blair	-	400	400
Manchester Wellbeing Fund	-	325	325
We Love Manchester	-	1,800	1,800
	16,674	72,268	88,942

**5. Income from other trading activities**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 September 2021	Year Ended 30 September 2021	Year Ended 30 September 2021	Year Ended 30 September 2020
	£	£	£	£
Fundraising events	-	-	-	-
	-	-	-	-
Previous reporting period	-	-	-	-



## 6. Expenditure

	Drop in and Counselling Activities to Support People with Mental Health Requirements £	Year Ended 30 September 2021 £	Year Ended 30 September 2020 £
<b>Expenditure on raising funds:</b>			
Advertising	150	150	337
	<u>150</u>	<u>150</u>	<u>337</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	18,866	18,866	16,037
Software & Website	179	179	-
DBS Fees	122	122	-
Telephone & Internet	140	140	135
Travel and Trip Expenses		-	-
Running Costs for Drop-In	345	345	2,595
Therapies	38,575	38,575	35,597
Project Costs	2,001	2,001	330
Bank Charges	72	72	72
Subscriptions	-	-	20
Cleaning	-	-	112
Repairs and Maintenance	8	8	252
Minor Equipment	96	96	181
Rent	2,550	2,550	1,170
Insurance	700	700	687
Governance Costs	3,751	3,751	3,084
Office Expenses	626	626	682
Depreciation	454	454	275
	<u>68,485</u>	<u>68,485</u>	<u>61,229</u>
<b>Other expenditure:</b>			
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>68,635</u>	<u>68,635</u>	<u>61,566</u>
Restricted funds		59,465	59,884
Unrestricted funds		9,170	1,682
		<u>68,635</u>	<u>61,566</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	-	930	930	type of expense
Book-keeping Fees	2,325	-	2,325	type of expense
Professional Fees	13	-	13	type of expense
Payroll Bureau Fees	483	-	483	type of expense
	<u>2,821</u>	<u>930</u>	<u>3,751</u>	

**9. Analysis of staff costs**

	Year Ended 30 September 2021 £	Year Ended 30 September 2020 £
Wages and Salaries	18,866	16,037
Social Security Costs	-	-
	<u>18,866</u>	<u>16,037</u>
Charitable activities	18,866	16,037
Support costs	-	-
	<u>18,866</u>	<u>16,037</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 2021 £	Year Ended 30 September 2020 £
Independent examination fees	930	690
	<u>930</u>	<u>690</u>

**11. Tangible Fixed Assets**

	Fixtures and Fittings	Computer Equipment	Total
Cost	£	£	£
At 1st October 2020	1,640	5,926	7,566
Additions	-	718	718
At 30th September 2021	1,640	6,644	8,284
<b>Depreciation</b>			
At 1st October 2020	814	5,926	6,740
Charge for Year	275	179	454
At 30th September 2021	1,089	6,105	7,194
<b>NET BOOK VALUE</b>			
At 30th September 2021	551	539	1,090
At 30th September 2020	826	-	826

**12. Stocks**

The organisation does not hold stocks of any items.

**13. Analysis of debtors**

	2021	2020
	£	£
Debtors	7,093	12,009
Prepayments	575	544
	7,668	12,553

Debtors and prepayments related to restricted funds £7,526 (2020: £12,544) and unrestricted funds £142 (2020: £9)

**14. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Creditors	6,058	3,388
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	840	690
Taxation and Social Security	133	-
Deferred income	-	-
	7,031	4,078

**15. Deferred income**

Deferred income comprises grants received in advance

Balance as at 1 October 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 30 September 2021	-

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

	2021	2020
	£	£
Provisions for liabilities	-	-
	-	-



## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 October 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2021
	£	£	£	£	£
General Fund	18,514	2,389	(9,170)	(563)	11,170
	18,514	2,389	(9,170)	(563)	11,170

## Previous reporting period

	Balance at 1 October 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2020
	£	£	£	£	£
General Fund	689	19,813	(1,682)	(306)	18,514
	689	19,813	(1,682)	(306)	18,514

## Name of unrestricted fund:

General Fund

## Description, nature and purpose of the fund

The "free reserves"

## Analysis of movements in restricted funds

	Balance at 1 October 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2021
	£	£	£	£	£
Restricted Donations:					
500 Acts of Kindness	500	-	(500)	-	-
Aldi	400	-	(400)	-	-
Allen Lane Foundation	21	-	(25)	4	-
Restricted grants:					
Albert Hunt Trust	-	3,000	-	-	3,000
Arnold Clarke	-	1,000	-	-	1,000
Cheshire Community Foundation	-	4,869	(4,335)	-	534
Comic Relief	-	2,000	-	-	2,000
Ford Britain Trust	-	1,200	(546)	-	654
Garfield Weston	-	7,000	(1,674)	-	5,326
Macc - Spirit of Manchester	7	-	(7)	-	-
Macc	1,536	-	-	-	1,536
Manchester City Council - Our Manchester	4,766	30,278	(28,845)	-	6,199
Manchester City Council - Contingency Fund	1,442	-	(1,167)	-	275
Manchester City Council - Hour Manchester	170	-	(170)	-	-
One Manchester	-	2,577	-	-	2,577
Peter Kershaw Trust	3,000	-	-	-	3,000
GMCVO	189	-	(189)	-	-
GMCVO Grow and Show	-	1,550	(1,550)	-	-
Forever Manchester	106	-	(665)	559	-
MDRIN	-	2,500	-	-	2,500
Arts Council England	10,286	1,506	(9,632)	-	2,160
Opens Partnership	-	7,500	-	-	7,500
National Lottery Coronavirus Fund	7,707	-	(7,446)	-	261
Manchester Guardian Society	3,000	-	-	-	3,000
JT Blair	400	-	(400)	-	-
Awards for All	2,354	9,330	(740)	-	10,944
Virgin Money	668	-	(668)	-	-
We Love Manchester	1,800	1,900	-	-	3,700
Manchester Wellbeing Fund	231	-	(231)	-	-
Zochonis	5,000	-	-	-	5,000
EGH Ruskin	166	-	(166)	-	-
Duchy of Lancaster	109	-	(109)	-	-
	43,858	76,210	(59,465)	563	61,166

## Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 October 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2020
	£	£	£	£	£
Restricted Donations:					
500 Acts of Kindness	-	500	-	-	500
Aldi	-	400	-	-	400
Allen Lane Foundation	-	4,000	(3,979)	-	21
Restricted Grants:					
Macc - Spirit of Manchester	500	-	(493)	-	7
Macc	1,536	-	-	-	1,536
Manchester City Council - Our Manchester	11,305	30,278	(36,817)	-	4,766
Manchester City Council - Contingency Fund	1,111	7,331	(7,306)	306	1,442
Manchester City Council - Hour Manchester	-	500	(330)	-	170
Peter Kershaw Trust	-	3,000	-	-	3,000
GMCVO	-	800	(611)	-	189
Forever Manchester	-	2,100	(1,994)	-	106
Arts Council England	-	13,554	(3,268)	-	10,286
National Lottery Coronavirus Fund	-	9,180	(1,473)	-	7,707
Manchester Guardian Society	-	3,000	-	-	3,000
JT Blair	-	400	-	-	400
Awards for All	5,469	-	(3,115)	-	2,354
Virgin Money	834	-	(166)	-	668
We Love Manchester	1	1,800	(1)	-	1,800
Manchester Wellbeing Fund	143	325	(237)	-	231
Zochonis	5,000	-	-	-	5,000
EGH Ruskin	260	-	(94)	-	166
Duchy of Lancaster	109	-	-	-	109
	26,268	77,168	(59,884)	306	43,858

## 17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
500 Acts of Kindness	for the art project
Aldi	for the Neighbourly fund
Allen Lane Foundation	for drop in salaries
Albert Hunt Trust	for projects
Arnold Clarke	for projects
Cheshire Community Foundation	for projects
Comic Relief	for projects
Ford Britain Trust	for projects
Garfield Weston	for projects
Macc	for counselling
Macc - Spirit of Manchester	for a volunteer engagement and goodbye St Luke's event in November 2019
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
Manchester City Council - Hour Manchester	for activity costs
One Manchester	for projects
Peter Kershaw Trust	for the drop in
GMCVO	for a walking project
GMCVO Grow and Show	for projects
Forever Manchester	for salary costs
MDRIN	for projects
Arts Council England	for additional costs during lockdown
Opens Partnership	for projects
National Lottery Coronavirus Fund	for salaries, rent, food and trips
Manchester Guardian Society	for the drop in
JT Blair	for refreshments
Awards for All	for projects
Virgin Money	for drop-in core costs
We Love Manchester	for salary costs
Manchester Wellbeing Fund	for food related projects.
Zochonis	for staff costs and rent for three months
EGH Ruskin	for projects
Duchy of Lancaster	for projects



**18. Analysis of net assets between funds**

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	1,090	1,090
Cash at bank and in hand	13,624	-	56,985	70,609
Other net current assets/(liabilities)	(2,454)	-	3,091	637
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>11,170</b>	<b>-</b>	<b>61,166</b>	<b>72,336</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	1	-	825	826
Cash at bank and in hand	19,194	-	33,877	53,071
Other net current assets/(liabilities)	(681)	-	9,156	8,475
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>18,514</b>	<b>-</b>	<b>43,858</b>	<b>62,372</b>

**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.