

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

Registered Charity No. 1140385
Company Registration No. 06825285

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

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GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Report of the trustees for the year ended 28th February 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 28th February 2023 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 Charity's objects are for the public benefit to assist in the care, resettlement and rehabilitation of offenders and their families and dependents in partnership with appropriate public, private and voluntary sector agencies and organisations in particular but, not exclusively by, the provision of advice and assistance to enable them to access key public services, accommodation and employment according to their needs. It has evolved into a volunteering organisation where ex-offenders and their supporters have gained the confidence and skills to become involved in the leadership and management of its provision and services.

The charity furthers its charitable purposes for the public benefit through our main activities and who we try to help are described in detail in our annual report. All our charitable activities focus on the support of offenders and ex-offenders and are undertaken to further our charitable purposes for the public benefit:

- Prison Linkwork
- Mentoring and Befriending
- Information Advice and Guidance
- Volunteering
- The Key Project - IT suite
- Bible Reflection and Prayer
- Externally-funded projects to support niche groups
- Externally-funded projects to deliver employability skills
- Partnership work with GMP and GMPT
- 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.

We are grateful to the many supporters who have funded GMCC, which include: Tudor Trust, Lloyds Foundation for England & Wales, The Charity Service, Garfield Weston Foundation, Laing Charitable Trust, Duchy of Lancaster Benevolent Fund and GM High Sheriff's Police Trust. Thanks to this funding we were able to continue to provide our services and activities.

Over the last financial year our unrestricted funds continued to increase thanks to donations from supporters through our monthly prayer letter, several who give each month by direct debit as well as income from sales in our Café and from Catering for the Methodist Central Hall.

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A review of our achievements over the last year

Over the last year we have concentrated our efforts on supporting clients and developing more groups and activities, as well as fundraising to keep the Charity going longer term. We were successful in receiving a 3-year grant from the Lottery Community Fund to cover staff costs from January 2023. Thanks to the generous support of donors and Morrisons Champions Manchester Piccadilly we have been able to increase our community events over the last year in partnership with the Methodist Church Befrienders.

Group Work

GMCC holds weekly groups and activities. There is a service on Tuesdays followed by socialising and support. The bible study class has gone from having 3-4 attendees to now regularly seeing between 10 and 15 join us. This group is a mix of clients, volunteers and members of the public. The setup of this group allows our clients to engage with different groups of people in an environment where they feel safe. The group gives attendees the opportunity to ask questions about the Bible and faith in a non-judgmental space. Everyone is encouraged to speak up and many topics are discussed. We have a volunteer who leads us in worship each week which is truly appreciated by those who attend. Queries about difficult topics such as suffering, creation and gender are openly discussed, and people feel heard and understood. Prayer is always offered and taken up by those who attend and often candles are lit to comfort those who are mourning. This group is a place in a safe setting where Christianity is explored, and faith is expressed.

In addition to the usual groups our Chaplain and a volunteer were trained by the Bible Society to deliver a course named Navigating Trauma. This six-week course uses the Bible to address trauma that one could have in their lives. It teaches the facilitators to address the issues with scripture rather than placate with common scriptures that don't get into specific issues. We first ran this course in spring, and it was incredibly well received. We ran another in Autumn, and we plan on regularly teaching this course because the benefits are evident, and we have had very positive feedback from all who attended, a lot of whom are requesting further sessions. We successfully applied for funding to run the courses over the next 6 months.

Peer support sessions

On Thursday afternoon we have mental health support groups, these are peer support sessions facilitated by our chaplain and/or volunteers and during this time the attendees are free to encourage one another and share experiences.

This is a great opportunity for our volunteers, many of whom are former clients, to share their journey with others and provide encouragement and examples of how they have turned their life around. Most have had similar experiences to the new clients who are attending, and this makes the attendees feel comfortable and understood.

On Wednesday afternoon we partner with the Methodist Church who run the 'Befrienders' drop in which is open to our clients, volunteers and the whole community. People can come to these sessions and receive a warm welcome, free drinks and snacks, are able to sit and chat with other people as well as receive one-to-one advice/support from the staff and volunteers.

Activities

Each Thursday there are different activities aimed at teaching our clients to practise good mental health and wellbeing. These activities include mindfulness, arts & crafts, creative writing, and mental health check ins. We arrange these sessions in conjunction with our clients wants and needs and they can help shape future sessions by making suggestions and helping the chaplain with the

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organisation. This ensures that we are offering clients suitable activities for their needs and keeping them involved in the decision-making process to benefit them. These groups have had a huge impact on the lives of the people in our care and we have received great feedback from our current clients who have attended the sessions.

We have now fully recovered from the pandemic and numbers of clients supported has steadily increased and we are almost back to pre-pandemic numbers.

The table below represents all the people we supported over the last 12 months.

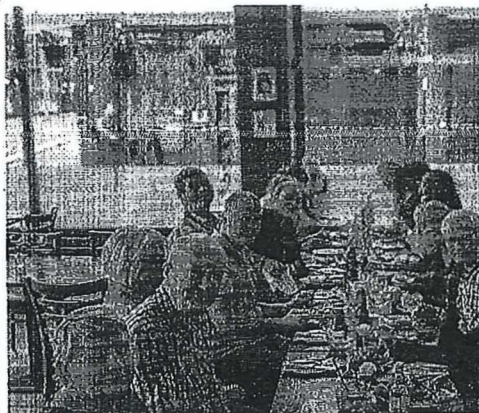
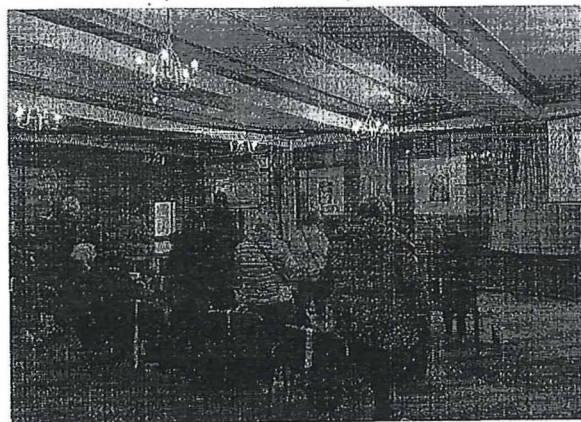
Client Contact Numbers

AGE/SEX	Clients 21/22	Clients 22/23
Male	112	135
Female	5	11
18-25	18	21
26-49	76	111
50+	23	14
Total	117	146

The images below represent a few of our community and groups sessions at the Centre. Over the last year we held 6 community events in partnership the Methodist Church Befrienders welcoming people of all ages from our local areas to join in and provide activities, free food, drinks and cakes each time.



We are grateful to all our volunteers for their hard work and commitment to the Charity and they are essential in helping to keep the charity going. Over the last year we were able to thank them and celebrate together including a meal out to celebrate volunteer's week.



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Plans for future periods

Community Engagement/Networking

Prior to the pandemic we had close working relationships with many local charities including Barnabus, Back on Track, Booth Centre and Shelter. We had regular meetings with these organisations, shared working and cross referral of clients and volunteers. As well as providing training to their clients in basic computer skills and catering. We are now starting to reengage more with these, and new organisations and our chaplain and volunteers are out regularly at local events to make more people aware of our charity.

We are very fortunate to share a building with Methodist Minister Ian Rutherford, who works closely with the Mayor of Manchester. We have been invited to assist and partner with groups from various organisations via this link. In the past few months, we have worked with Christians against Poverty who help people get free from debt and Red Letter Christians who endeavour to make Christian spaces safe for every person no matter what. We also engage with the activities of Greater Manchester Homeless Alliance and the Greater Manchester Women's Alliance through our relationship with Ian, Anna will be joining Ian for future meetings to build up our relationships and new working partnerships.

Throughout the year we hold regular community events which are free for all of our community to come along and join in and celebrate the work we do. We always have free coffee and cake and provide a positive social environment and a chance for people to see the benefits of supporting ex-offenders. Clients and volunteers often give testimony on their personal journey. We are thankful that Morrisons Community Support these events providing food and cakes as well as many other local businesses, who recently provided prizes for the raffle at our last major fundraising event. We want to provide more of these events and reach more people over the coming year.

Maintaining and expanding the way we support clients

We are always looking at new and different ways of working with our clients and through regular forums, they and our volunteers and supporters shape the groups and activities we offer. Future groups and activities will be developed over the year. Some other areas we want to target are:

Training – we are striving to offer more basic IT training to those who have never used computers or who have little knowledge. This can greatly enhance their ability to access essential services as well as improve employability skills further down the line.

Kitchen/Catering

Our Chef/Kitchen trainer is fully qualified to provide practical cooking skills training to clients, including cooking healthy meals on a tight budget. For those who are interested in employment in the catering field we offer Level 1 Award in Hospitality & Catering.

Increasing client numbers and prison link work.

As it has only been 12 months since prisons returned to normal working patterns after the pandemic it has taken a while for us to re-establish links with the prisons. This is now firmly in place and our Chaplain has clearance to attend all GM prisons.

Thanks to the funding we received in January 2023 from the Lottery Community Fund, we were able to increase the working hours which includes one extra day. The plan going forward is to use this day to attend prisons on a weekly basis during the week or alternative to attend the groups and services help in the prisons. This will raise our profile and also increase the number of people who we are able to support directly after leaving prison.

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Specific project funding included:

- Tudor Trust funding for the Centre Manager role.
- Funding from the Lloyds Foundation for England & Wales for the Volunteer Coordinator.
- Lottery Community Fund from January 2023 to cover all staff costs for 3 years.
- Chaplain salary funded by Garfield Weston Foundation
- Chef/Kitchen Trainer funded by The Charity Service & catering profits.
- GM High Sheriff to fund expenses in supporting clients.
- The Charity Service – funding towards client and volunteer expenses and training.
- Laing Trust – funding to cover 'Exploring Christianity' project.
- Duchy of Lancaster – Client expenses

Financial review

Our grant funding remains as levels appropriate to fund core salary costs and specific project related costs. As the grant funding is restricted to those specific activities, we have maintained stringent expenditure levels in line with total reserves.

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 28th February 2023 was £57,479 of which all are free reserves.

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.

The Charity's main source of income is grants and fees. 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.

Structure, governance and management

Greater Manchester Community Chaplaincy Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19/02/2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 11/02/2011.

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.

Trustee induction and training

Most trustees are already familiar with the practical work of the charity through meeting regularly with staff members.

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Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Centre Manager 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: Greater Manchester Community Chaplaincy Limited

Charity Number: 1140385

Company Registration Number: 06825285

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

Gavin White Chair of Trustees

Emma Smith

Aled Brewerton

Deacon Pru Cahill

Senior manager

Deborah Joyce

Registered Office

Methodist Central Hall

Oldham Street

Manchester

M1 1JQ

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Co-operative Bank plc

70 - 72 Cross Street

Manchester

M2 4JG

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Greater Manchester Community Chaplaincy Limited 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

A handwritten signature in black ink, appearing to read 'Gavin White', is written over a horizontal line.

Name: Gavin White
Chair

Date: 15th June 2023

**Independent examiner's report to the trustees of GREATER MANCHESTER
COMMUNITY CHAPLAINCY LIMITED**

I report on the accounts of the company for the year ended 28th February 2022, which are set out on pages 12 to 20.

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.

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

Date: 15th June 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 28 February 2023 £	Total Funds Year Ended 28 February 2022 £
Income from:					
Donations and legacies	(3)	7,859	-	7,859	14,890
Charitable Activities	(4)	13,513	79,327	92,840	63,913
Investment Income		-	-	-	-
Total		21,372	79,327	100,699	78,803
Expenditure on:					
Raising Funds	(5)	7,422	-	7,422	4,609
Charitable Activities	(5)	6,368	62,072	68,440	63,906
Other	(5)	-	-	-	-
Total		13,790	62,072	75,862	68,515
Net income/(expenditure)		7,582	17,255	24,837	10,288
Transfers between funds		(5)	5	-	-
Reconciliation of funds					
Total funds brought forward	(15)	49,902	8,039	57,941	47,653
Total funds carried forward	(15)	57,479	25,299	82,778	57,941

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

The notes on pages 12 to 20 form part of these accounts.

BALANCE SHEET AS AT 28 FEBRUARY 2023

Company registration number: 06825285

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	(10)	-	-
Total fixed assets		-	-
Current assets:			
Stocks	(11)	934	312
Debtors	(12)	1,358	391
Cash at Bank & in Hand		81,446	96,273
Total current assets		83,738	96,976
Liabilities:			
Creditors: Amounts falling due within one year	(13)	960	39,035
Net current assets or liabilities		82,778	57,941
Total assets less current liabilities		82,778	57,941
Total net assets or liabilities		82,778	57,941
The funds of the charity:			
Restricted income funds	(15)	25,299	8,039
Unrestricted income funds	(15)	57,479	49,902
Total charity funds		82,778	57,941

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 15th June 2023



Gavin White Chair

The notes on pages 12 to 20 form part of these accounts.

Statement of Cash Flows for the year ending 28 February 2023

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

	Nôtes	Year Ended 28 February 2023 £	Year Ended 28 February 2022 £
Net movement in funds		24,837	10,288
Add back depreciation		-	669
Deduct investment income		-	-
Decrease/(increase) in stocks		(622)	44
Decrease/(increase) in debtors		(967)	(229)
Increase/(decrease) in creditors		(38,075)	4,785
Net cash used in operating activities		(14,827)	15,557
Cash flows from investment activities:			
Interest		-	-
Purchase of fixed assets		-	-
Net cash provided by investing activities		-	-
Increase/(decrease) in cash and cash equivalents during the year		(14,827)	15,557
Cash and cash equivalents brought forward		96,273	80,716
Cash and cash equivalents carried forward		81,446	96,273

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), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 10 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 13.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of café supplies, fundraising, subscriptions and costs of printing the prayer letter.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

Notes to the accounts

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

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

The trustees implemented an auto enrolment pension scheme from February 2017. The charity has no liability beyond making its contributions and paying across the deductions for the employee's 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 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 (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 28	Year Ended 28	Year Ended	Year Ended
	February 2023	February 2023	28 February	28 February
	£	£	2023	2022
Donations	2,873	-	2,873	6,673
Fundraising	115	-	115	2,545
Prayer Letter Donations	3,629	-	3,629	4,575
Gift Aid	1,242	-	1,242	1,097
	<u>7,859</u>	<u>-</u>	<u>7,859</u>	<u>14,890</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 28	Year Ended 28	Year Ended
	February 2022	February 2022	28 February
	£	£	2022
Donations	6,673	-	6,673
Fundraising	2,545	-	2,545
Prayer Letter Donations	4,575	-	4,575
Gift Aid	1,097	-	1,097
	<u>14,890</u>	<u>-</u>	<u>14,890</u>

Notes to the accounts

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 28	Year Ended 28	Year Ended	Year Ended
	February 2023	February 2023	28 February	28 February
	£	£	2023	2022
Café sales	13,387	-	13,387	5,531
Big Issue Sales	126	-	126	650
Restricted grants:				
Garfield Weston	-	5,000	5,000	5,000
CRH Charitable Trust	-	4,500	4,500	-
VEF	-	800	800	-
Big Lottery Fund	-	30,610	30,610	-
Greater Manchester High Sheriff's Trust	-	-	-	3,000
HMRC Furlough	-	-	-	8,672
Laing Trust	-	-	-	2,500
The Charity Service	-	-	-	1,560
Tudor Trust	-	19,667	19,667	20,000
Restricted charitable foundations:				
Lloyds Foundation	-	18,750	18,750	16,500
Duchy of Lancaster	-	-	-	500
	<u>13,513</u>	<u>79,327</u>	<u>92,840</u>	<u>63,913</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 28	Year Ended 28	Year Ended
	February 2022	February 2022	28 February
	£	£	2022
Café sales	5,531	-	5,531
Big Issue Sales	650	-	650
Restricted grants:			
Garfield Weston	-	5,000	5,000
Greater Manchester High Sheriff's Trust	-	3,000	3,000
HMRC Furlough	-	8,672	8,672
Laing Trust	-	2,500	2,500
The Charity Service	-	1,560	1,560
Tudor Trust	-	20,000	20,000
Restricted charitable foundations:			
Lloyds Foundation	-	16,500	16,500
Duchy of Lancaster	-	500	500
	<u>6,181</u>	<u>57,732</u>	<u>63,913</u>

Notes to the accounts

5. Expenditure

	Care, Resettlement and Rehabilitation of Offenders £	Year Ended 28 February 2023 £	Year Ended 28 February 2022 £
Expenditure on raising funds:			
Café Supplies	6,297	6,297	3,212
Prayer Letter Printing	776	776	1,080
Fundraising Expenses	-	-	5
Subscriptions	349	349	312
	<u>7,422</u>	<u>7,422</u>	<u>4,609</u>
Expenditure on charitable activities:			
Employment Costs	54,109	54,109	54,014
Donations Paid	250	250	-
Training	270	270	248
Client Expenses	5,151	5,151	1,741
Computer Expenses	56	56	-
Minor Equipment	329	329	-
Staff Travel	198	198	158
Telephone	200	200	192
Volunteers Expenses	2,998	2,998	3,237
Insurance	666	666	853
Governance and Support Costs	648	648	636
Post, Printing & Stationery	3,565	3,565	2,158
Depreciation	-	-	669
	<u>68,440</u>	<u>68,440</u>	<u>63,906</u>
Other expenditure:			
Sundry	-	-	-
	<u>75,862</u>	<u>75,862</u>	<u>68,515</u>
Restricted funds		62,072	60,614
Unrestricted funds		<u>13,790</u>	<u>7,901</u>
		<u>75,862</u>	<u>68,515</u>

Notes to the accounts

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:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	648	648	type of expense
	-	648	648	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	636	636	type of expense
	-	636	636	

8. Analysis of staff costs

	Year Ended 28 February 2023	Year Ended 28 February 2022
	£	£
Wages and Salaries	53,555	53,473
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	554	541
	<u>54,109</u>	<u>54,014</u>
Charitable activities	54,109	54,014
Support costs	-	-
	<u>54,109</u>	<u>54,014</u>

The average number of employees during the year was 4 (previous year: 5).

The charity considers its key management personnel comprises the trustees and Centre Manager. The total employment benefits, including employer pension contributions of the key management personnel were £19,029 (previous year: £18,565). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 28 February 2023	Year Ended 28 February 2022
	£	£
Independent examination fees	648	636
	<u>648</u>	<u>636</u>

Notes to the accounts

10. Tangible Fixed Assets

	Computers	Total
Cost	£	£
At 1 March 2022	7,910	7,910
Additions	-	-
At 28 February 2023	7,910	7,910
Depreciation		
At 1 March 2022	7,910	7,910
Charge for Year	-	-
At 28 February 2023	7,910	7,910
NET BOOK VALUE		
At 28 February 2023	-	-
At 28 February 2022	-	-

11. Stocks

	2023	2022
	£	£
Travel Passes	934	312
	934	312

12. Analysis of debtors

	2023	2022
	£	£
Debtors	1,063	163
Prepayments	295	228
	1,358	391

Debtors and prepayments related to restricted funds (£198) and unrestricted funds (£1,160) in 2023 and restricted funds (£228) and unrestricted funds (£163) in 2021.

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	312	232
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	648	636
Deferred income	-	38,167
	960	39,035

Notes to the accounts

14. Deferred income

Deferred income comprises grants that cover a period beyond the year end

Balance as at 1 March 2022	38,167
Amount released to income earned from charitable activities	(38,167)
Amount deferred in year	-
Balance at 28 February 2023	-

15 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance at 1 March 2022	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2023
	£	£	£	£	£
General Fund	49,902	21,372	(13,790)	(5)	57,479
	49,902	21,372	(13,790)	(5)	57,479

Previous reporting period

	Balance at 1 March 2021	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2022
	£	£	£	£	£
General Fund	36,732	21,071	(7,901)	-	49,902
	36,732	21,071	(7,901)	-	49,902

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Notes to the accounts

Analysis of movements in restricted funds

	Balance at 1 March 2022	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2023
	£	£	£	£	£
Lloyds Foundation	913	18,750	(17,314)		2,349
Garfield Weston	1,811	5,000	(6,811)	-	-
Greater Manchester High Sheriff's Trust	1,632	-	(1,632)	-	-
Laing Trust	1,000	-	(1,000)	-	-
Big Lottery Fund	-	30,610	(10,033)	-	20,577
VEF	-	800	(33)	-	767
The Charity Service	1,560	-	(1,565)	5	-
CRH Charitable Trust	-	4,500	(4,330)	-	170
Tudor Trust	775	19,667	(19,006)	-	1,436
Duchy of Lancaster	348	-	(348)	-	-
	8,039	79,327	(62,072)	5	25,299

Previous reporting period

	Balance at 1 March 2021	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2022
	£	£	£	£	£
Lloyds TSB	901	16,500	(16,488)	-	913
Bishop Radford Trust	1,768	-	(1,768)	-	-
Garfield Weston	-	5,000	(3,189)	-	1,811
Greater Manchester High Sheriff's Trust	-	3,000	(1,368)	-	1,632
HMRC Furlough	-	8,672	(8,672)	-	-
Leathersellers Company	2,075	-	(2,075)	-	-
Laing Trust	-	2,500	(1,500)	-	1,000
Michael Colin	846	-	(846)	-	-
Manchester Guardian Society	17	-	(17)	-	-
The Charity Service	1,214	1,560	(1,214)	-	1,560
We Love Manchester	1,640	-	(1,640)	-	-
Tudor Trust (2)	2,000	-	(2,000)	-	-
Tudor Trust (1)	460	20,000	(19,685)	-	775
Duchy of Lancaster	-	500	(152)	-	348
	10,921	57,732	(60,614)	-	8,039

Notes to the accounts

Name of restricted fund:

Lloyds Foundation
 Garfield Weston
 Greater Manchester High Sheriff's Trust
 Laing Trust
 Big Lottery Fund
 VEF
 The Charity Service
 CRH Charitable Trust
 Tudor Trust
 Duchy of Lancaster

Description, nature and purpose of the fund

funding for the Volunteer Coordinator
 to fund the salary of the Chaplain
 to fund expenses in supporting clients
 funding to cover "Exploring Christianity" project
 to cover all staff costs for three years
 for client expenses
 for client and volunteer expenses and training
 for the Chef/Kitchen Trainer
 funding for the centre manager role
 for client expenses

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Fixed Assets	-	-	-	-
Cash at bank and in hand	56,967	-	24,479	81,446
Other net current assets/(liabilities)	512	-	820	1,332
Total	57,479	-	25,299	82,778

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Fixed Assets	-	-	-	-
Cash at bank and in hand	50,063	-	46,210	96,273
Other net current assets/(liabilities)	(473)	-	(38,171)	(38,644)
Total	49,902	-	8,039	37,869