

TLC - ST LUKE'S

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 SEPTEMBER 2018**

Registered Charity No. 1141796
Company Registration No. 07379872

TLC - ST LUKE'S

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Report of the trustees for the year ended 30th September 2018

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th September 2018 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

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

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

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

The main activities are to:

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

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

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

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

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

A review of our achievements and performance

TLC St Luke's continues to provide the core services of running a variety of drop in sessions and activities including trips, talks, a vibrant art studio, IT sessions and advice surgeries. Complimentary therapies and our participants can purchase and share a hot meal twice a week at the friendly drop in café. Counselling sessions were available until September 2018 when the CCG grant funded project was completed.

Through evidence gathered at our annual evaluation session people with mental health needs attending TLC St Luke's reported that isolation is reduced; social networks widened and they gain improved mental, physical and emotional well-being. Additionally they gained self-esteem and confidence by being part of the community.

Financial review

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

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

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

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

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

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.

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Reserves policy and going concern

The balance held in unrestricted reserves at 30th September 2018 was £19,291 of which £19,290 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately four months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants, donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

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

Plans for Future Periods

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

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

Structure, governance and management

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

Appointment of trustees

As set out in the Articles of Association, trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 5 years.

Trustee induction and training

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

Organisation

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

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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: 1171796

Company Registration Number: 07379872

Directors and trustees

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

Key management personnel: Trustees and Directors

Elizabeth Hammond Chair of Trustees

Mark Greenwood

Áine Ferguson Brown Secretary

Eugeniah Adoyo

Paula Moulton

Kevin Duffy

Carwyn Langdown

Registered Office

St Luke's Church and Neighbourhood Centre

Guide Post Road

Manchester

M13 9HP

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Unity Trust Bank

Nine Brindleyplace

Birmingham

B1 2HB

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

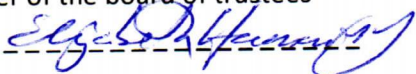
The charity trustees (who are also the directors of TLC – St Luke's for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

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Elizabeth Hammond
Chair

Date: 7th December 2018

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

I report on the accounts of the company for the year ended 30th September 2018, which are set out on pages 10 to 16.

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: 7th December 2018

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
30 SEPTEMBER 2018

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 30 September 2018	Total Funds Year Ended 30 September 2017
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	4,701	-	4,701	1,763
Charitable Activities	(4)	53,845	9,429	63,274	100,118
Other Trading Activities	(5)	-	-	-	-
Investment Income		-	-	-	-
Other		-	-	-	250
Total		58,546	9,429	67,975	102,131
Expenditure on:					
Raising Funds	(6)	-	-	-	-
Charitable Activities	(6)	58,288	25,670	83,958	82,558
Other	(6)	37	-	37	585
Total		58,325	25,670	83,995	83,143
Net gains/(losses) on investments					
		-	-	-	-
Net income/(expenditure)		221	(16,241)	(16,020)	18,988
Transfers between funds					
	(17)	(232)	232	-	-
Net movement in funds		(11)	(16,009)	(16,020)	18,988
Reconciliation of funds					
Total funds brought forward	(17)	19,302	17,051	36,353	17,365
Total funds carried forward	(17)	19,291	1,042	20,333	36,353

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 10 to 16 form part of these accounts.

BALANCE SHEET AS AT 30 SEPTEMBER 2018

	Notes	2018 £	2017 £
Fixed assets:			
Tangible assets	(11)	1	135
Total fixed assets		<u>1</u>	<u>135</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	-	4,316
Cash at Bank & in Hand		32,827	45,075
Total current assets		<u>32,827</u>	<u>49,391</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	12,495	13,173
Net current assets or liabilities		<u>20,332</u>	<u>36,218</u>
Total assets less current liabilities		20,333	36,353
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>20,333</u></u>	<u><u>36,353</u></u>
The funds of the charity:			
Restricted income funds	(17)	1,042	17,051
Unrestricted income funds	(17)	19,291	19,302
Total charity funds		<u><u>20,333</u></u>	<u><u>36,353</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 7th December 2018



Elizabeth Hammond

Director

The notes on pages 10 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 30 September 2018

	Year Ended 30 September 2018	Year Ended 30 September 2017
	£	£
Net cash used in operating activities	(12,248)	21,315
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	 (12,248)	 21,315
 Cash and cash equivalents brought forward	 45,075	 23,760
Cash and cash equivalents carried forward	32,827	45,075

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 7 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.

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 (2017: £nil). Expenses paid to the trustees in the year totalled £nil (2017: £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
	2018	2018	2018	2017
	£	£	£	£
Donations	4,701	-	4,701	1,763
	4,701	-	4,701	1,763

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
	2018	2018	2018	September
	£	£	£	2017
Drop-In Income	1,875	-	1,875	1,866
Restricted grants:				
Big Lottery Fund	-	7,423	7,423	44,253
Macc	-	-	-	9,984
Manchester City Council	30,278	-	30,278	30,278
Awards for All	-	-	-	10,000
Charities Trust	100	-	100	-
COHN	500	-	500	-
Foyle Foundation	5,000	-	5,000	-
Manchester Wellbeing Fund	940	1,506	2,446	-
RNCM	60	-	60	-
We Love Manchester	-	500	500	-
Zochonis	5,000	-	5,000	-
Manchester City Council	(1,320)	-	(1,320)	1,320
Duchy of Lancaster	-	-	-	600
Restricted charitable foundations:				
Garfield Weston	10,000	-	10,000	-
Activities Income	1,412	-	1,412	1,817
	53,845	9,429	63,274	100,118

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended 30	Year Ended	Year Ended
	September	September	30 September	30
	2018	2018	2018	September
	£	£	£	2017
Fundraising events	-	-	-	-
	-	-	-	-

6. Expenditure

	Drop in and Counselling Activities to Support People with Mental Health Requirements	Year Ended 30 September 2018	Year Ended 30 September 2017
	£	£	£
Expenditure on raising funds:			
Fundraising activities	-	-	-
	-	-	-
Expenditure on charitable activities:			
Employment Costs	16,337	16,337	22,700
Training	-	-	278
Counselling	7,237	7,237	3,779
Computer and Internet Expenses	212	212	162
Partner Fees	-	-	1,000
Travel and Trip Expenses	55	55	533
Running Costs for Drop-In	3,660	3,660	1,807
Bad Debts	-	-	(2)
Therapies	12,075	12,075	10,977
Project Costs	30,998	30,998	23,328
Heat, Light & Water	(355)	(355)	1,553
Bank Charges	72	72	72
Exercise Classes	1,875	1,875	2,100
Cleaning	1,251	1,251	1,323
Repairs and Maintenance	577	577	-
Rent	6,250	6,250	7,912
Insurance	902	902	580
Governance Costs	1,589	1,589	1,049
Volunteer Expenses	91	91	684
Office Expenses	998	998	1,885
Depreciation	134	134	838
	83,958	83,958	82,558
Other expenditure:			
Miscellaneous	37	37	585
	37	37	585
	83,995	83,995	83,143

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	-	540	540	type of expense
Book-keeping Fees	570	-	570	type of expense
Payroll Bureau Fees	479	-	479	type of expense
	<u>1,049</u>	<u>540</u>	<u>1,589</u>	

9. Analysis of staff costs

	Year Ended 30 September 2018	Year Ended 30 September 2017
	£	£
Wages and Salaries	16,337	22,700
Social Security Costs	-	-
	<u>16,337</u>	<u>22,700</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 2018	Year Ended 30 September 2017
	£	£
Independent examination fees	540	570
	<u>540</u>	<u>570</u>

11. Tangible Fixed Assets

	Fixtures and Fittings	Computer Equipment	Total
Cost	£	£	£
At 1st October 2017	540	5,926	6,466
Additions	-	-	-
At 30th September 2018	540	5,926	6,466
Depreciation			
At 1st October 2017	405	5,926	6,331
Charge for Year	134	-	134
At 30th September 2018	539	5,926	6,465
NET BOOK VALUE			
At 30th September 2018	1	-	1
At 30th September 2017	135	-	135

12. Stocks

The organisation does not hold stocks of any items.

13. Analysis of debtors

	2018	2017
	£	£
Debtors	-	3,987
Prepayments	-	329
	-	4,316

Debtors and prepayments related to restricted funds £0 (2017: £110) and unrestricted funds £0 (2017: £4,206)

14. Creditors: amounts falling due within one year

	2018	2017
	£	£
Creditors	2,886	1,004
Short-term compensated absences (holiday pay)	-	1,787
Other creditors and accruals	2,040	2,959
Deferred income	7,569	7,423
	12,495	13,173

15. Deferred income

Deferred income comprises grants received in advance

Balance as at 1 October 2017	7,423
Amount released to income earned from charitable activities	(7,423)
Amount deferred in year	7,569
Balance at 30 September 2018	7,569

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

	2018	2017
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

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

Name of restricted fund:

Big Lottery Fund

Description, nature and purpose of the fund

to provide revenue costs to run the drop-ins and associated activities, for salaries and freelance sessional workers and overheads towards drop-in management (staff), accommodation and utilities, office costs and insurance for counselling for projects for activities for food related projects. for projects a contribution for whole project management and part-time admin/finance worker

18. Analysis of net assets between funds

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

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

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

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	Year Ended 30 September 2018 £	Year Ended 30 September 2017 £
Net movement in funds	(16,020)	18,988
Add back depreciation	134	838
Deduct investment income	-	-
Decrease/(increase) in debtors	4,316	(870)
Increase/(decrease) in creditors	(678)	2,359
Net cash used in operating activities	(12,248)	21,315