

MANCHESTER CARERS CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Charity registration number 1075020

Company registration number 3530606 (England and Wales)

MANCHESTER CARERS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms L D E Fowles Mr A T Hunter Dr A Lazz-Onyenobi Mr D Prior Ms C Stopforth Mr C E Thompson
Secretary	Ms S J Devine
Charity number	1075020
Company number	3530606
Registered office	Bridge 5 Mill 22a Beswick Street Manchester M4 7HR
Independent examiner	P Buck FCA, DChA Champion TLL Limited 7-9 Station Road Preston Lancashire PR4 6SN

MANCHESTER CARERS CENTRE

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MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

Objects:

The principal activities of our charity are to promote the relief of sick, elderly and disabled persons in the Manchester area by the provision of facilities to relieve the stresses experienced by their Carers; and to provide their Carers with information, support and a wide range of services appropriate to their needs.

Manchester Carers Centre was established as a company on 19th March 1998 and as a registered charity on 8th April 1999. Manchester City Council, the Co-operative Bank and The Princess Royal Trust for Carers were founding supporters. We are a current network partner and affiliated to the Carers Trust. Carers Trust is a major charity for, with and about Carers. They work to improve support, services and recognition for anyone living with the challenges of caring, unpaid, for a family member or friend who is ill, frail, disabled or has mental health or addiction problems. Their vision is that unpaid Carers count and can access the help they need to live their lives. We share their aims.

Manchester Carers Centre's is a small independent local charity serving some of the most deprived communities in Manchester. Our primary purpose is reflected in our mission statement, 'Changing Carers' Lives'. Carers frequently contact the Centre on the brink of breakdown; they can be exhausted, lonely and in desperate need of support. Manchester Carers Centre provides Carers with access to information, practical help, emotional support and a range of services focused on responding to need and bringing about positive change that has a lasting impact on lives. Small changes can make big differences to Carers everyday lives. We have over 25 years' experience and expertise of supporting unpaid Carers and their families in the City of Manchester. Manchester is the 6th most deprived local authority in England (Indices of Deprivation 2019) with some of the most deprived neighbourhoods being based within the North of the City where we are developing a deeper service footprint. There are significant health, economic and employment inequalities experienced by Carers across the City and our activities seek to promote Carers health and wellbeing.

Our Vision:

Manchester is a community where the role and contribution of unpaid carers is universally understood, valued and respected. Carers are empowered to achieve their personal goals and aspirations and stay physically and mentally well. Carers are enabled and sustained in their caring role through quality support and services. Carers assist the individuals they look after to keep healthy, connected and as independent as possible.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Our Aim:

We aim to see a society where unpaid Carers are recognised, respected and given access to services that will not only improve but change their lives for the better. We build on the strengths and assets of Carers to strengthen individuals, families and communities in our city of Manchester.

Our mission is to Change Carers' lives in the Manchester area. Our passion for Carers drives us. All our activities operate in the interest of our beneficiaries, unpaid Carers.

Our Values:

- **Integrity and honesty**
We are committed to a culture of openness and continuous improvement.
- **Quality**
We strive for excellence in all our services. We deliver meaningful outcomes, which change carers' lives for the better.
- **Innovation and positivity**
Trustees, staff and volunteers share a passion for improving Carers' lives. This drives us forward to search for solutions and better ways of delivering services effectively, in partnership and collaboration with all individuals and organisations in Manchester.
- **Equality and respect**
We are accessible and inclusive. Carers come from all communities and all walks of life. We celebrate diversity and the skills, strengths and potential that Carers offer our community, and ensure that they are involved as much as possible and are at the heart of everything we do.

Outcomes

Through our activities, we work to ensure the following outcomes for Carers in Manchester are achieved.

With our help Carers....

Are well informed and their financial situations improved..

Carers are aware of their rights and how to access services with our help. They know what support is available in Manchester in line with their needs and are supported to access this help.

Have Improved health and wellbeing...

We operate a range of activities to ensure Carers are encouraged to look after themselves and prioritise their own personal mental and physical health needs, and balance the demands of their caring role.

Are connected...

Through our work, Carers have the opportunity to meet others, to share experiences and support one another to combat social isolation. We connect Carers to support services, the wider community, opportunities, experiences and to each other.

Have more equal opportunities...

Carers face disadvantage and are encouraged by us to have a life outside of their caring role and pursue educational and social opportunities and interests to improve their quality of life. We support Carers from all diverse communities and work in partnership with other organisations to improve all Carers access to opportunities.

Are more resilient....

Carers are supported to develop coping strategies and enabled to find the confidence tackle issues and find the solutions that work for them individually.

Are recognised, respected and valued...

We ultimately work to ensure Carers are listened to, valued and their strengths and contributions are recognized by themselves, the wider community, policy makers and others.

Are better supported....

We work to achieve improved support to Carers from their local community, family and networks and formal public services and voluntary organisations.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Are Heard....

We facilitate and collaborate with voluntary and statutory partners to provide Carers with an opportunity to voice their ideas, thoughts, concerns and needs, through consultation and involvement activities. This work ensures Carers have a voice to influence policy and service developments. Every day we listen to Carers expressing their needs and issues and we use this information to shape our service developments.

Young Adult Carers realise their potential...

We work to ensure Young Adult Carers (16-25) can achieve the opportunities that all young people can access. We support young people to connect with their peers through events and online networks. We support young adult carers to achieve their full potential and fulfill their ambitions, hopes and dreams.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities

The Context We Operated In - 1st April 2022 – 31st March 2023

This year saw the world emerging from the pandemic, and with it the need to address the ongoing impact Covid-19 had had on unpaid Carers and the people they support. After prolonged periods of lockdown and isolation Carers were tired and needed connectivity and help to rebuild and heal. Statutory services put in place for Carers and those individuals they cared for were very limited during Covid, so the impact of caring was extremely intense and left a legacy with Carers. They emerged from the pandemic more isolated and stressed with a significant impact on their health and wellbeing. Manchester Carers Centre responded to this situation proactively by taking our services out to Carers in their local communities through our information Roadshows. We worked hard to connect Carers with the services and support they needed from ourselves and across the Carers Pathway in Manchester. The Pathway connected a range of service providers working together collaboratively to improve Carers situations. We were very successful in ensuring Carers were better informed and connected. The mental health of Carers was a key concern as many had had to cope alone in their caring role under difficult and challenging circumstances. This year we made real efforts to bring Carers together across the City to enjoy social activities and short breaks offering respite and companionship to combat isolation. This was a tremendous help in improving Carers health and wellbeing and resilience.

The Cost of Living crisis brought rising fuel and food costs which hit many Carers hard, with many turning to Manchester Carers Centre for practical help with utility bills, rising costs, food instability, debt, Unemployment, and housing issues. Manchester Carers Centre responded to this crisis by fundraising for additional staff hours to support the rising demand from Carers for help with money issues. We supported individual Carers to access grants, benefits, food, items to improve IT connectivity such as laptops, mobile phones and access to Wi-Fi.

Manchester Carers Centre as an organisation proved its agility to respond to changing need at the same time as we were facing maximum funding insecurity ourselves and escalating costs. We proactively fundraised to secure longer term funding, which was our main focus. We are pleased to report that we successfully competed for a three year service development programme called Our Manchester, supported by Manchester City Council. At the close of March 2023 we received notification of our success. It was a mixed picture with statutory funding as the funding for the North Locality partnership work was uncertain at this time due to budget constraints and we ended this particular neighbourhood focused work on 31st March 2023. We were, however, extremely proud of our achievements with partner organisations in the North locality and left a significant legacy to build upon in the future. We did obtain an important Business Development grant this year to help us build capacity for Manchester Carers Centre, Alzheimers Society and Moodswings. This grant enabled us to deepen our relationship and benefit all our organisations with delivery and sustainability.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Services Delivered In 2022-23 and Results / Achievement and Performance

Between 1st April 2022 and 31st March 2023 Manchester Carers Centre directly supported 681 unique Carers from a range of communities across Manchester. We also extended the support to these Individual Carers by referring Carers to specialist services across the network of organisations in Manchester that supported Carers. Although we help Carers of all ages, we are particularly pleased to report that we supported 136 unique Young Adult Carers, between the ages of 16-25, an increase of 67% on the previous year which is an excellent performance. Young Adult Carers are particularly hard to engage with because of the restrictions on their time due to their caring responsibilities. We worked hard to help to build Young Adult Carers confidence and aspirations for the future, despite their challenges. We have successfully built up a carer community of Young Adults that appreciate and engage with our services regularly.

Following the pandemic, the service staff delivered 22 outreach and information Roadshows in the North Locality of our city. We worked hard to partner with diverse community groups and promote equality of access to our services and that of the Carers Pathway. This year, 31% of Carers supported were new to our services which shows the impact of our outreach and engagement work. We were particularly pleased to support 409 Carers from the North locality as well as 272 Carers from Central and South localities. 32% of the Carers we worked with were from Black and Minority Ethnic communities, which demonstrates our ability to promote equality of access.

We were determined to be out and about in the community post Covid, helping Carers to connect with each other and to connect them with vital support across the Pathway. Carers needed opportunities to promote their health and wellbeing and be offered invaluable respite and time off from their responsibilities. To meet this need we delivered an outstanding range of 43 peer group activities across the year. This included music and ceramic workshops, massage workshops, keepfit activities. We were delighted to work in partnership with CREATE and MCRAActive. We delivered a range of short breaks offering a variety of interesting cultural and arts experiences i.e. Royal Exchange Theatre, Manchester Museum, Whitworth Art Gallery and Bridgewater Hall, as well as some more challenging experiences for Young Adult Carers, such as Delamere Forest Go Ape experience. We are grateful for all our independent supporters for being able to bring important quality time to unpaid Carers.

Adaptability and Access Points

We promote our services for Carers using a range of formats. We ensure that Carers are able to get in touch and access our services by offering a range of contact options. Carers can contact us by telephone (Monday – Thursday 10am-1pm), email, text or through a contact form on our website. Our 1:1 services are tailored to suit the needs of Carers and can be face to face, over the phone, email or via video conferencing. We also ensure that those Carers who are not easily able to access internet based methods are included by providing information by phone and by post.

When planning short breaks and activities we take into account a range of access considerations, including accessibility of the venue, transport links, parking, and timings of the event to ensure as many Carers as possible can attend without barriers.

We utilize our social media platforms and ensure we plan relevant posts and content for Carers and professionals. We are proud of our partnership work and collaborations with professionals, and we worked with 86 unique professional organisations during the year to improve service delivery for Carers.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Carers North Partnership

The Carers North Partnership continued to work hard in this year to connect Carers to services and raise awareness amongst professionals and community based organisations, promoting the message to 'think Carer' when supporting individuals. The efforts of our small team paid off with 60% of all unique Carers and 45% of Young Adult Carers accessing our services being from North neighbourhoods. Along with our partners Moodswings, Alzheimers, Talbot House, Hopewell and The Fed Our, we are proud of everything we have achieved in North Manchester. Our contract to deliver this partnership ended on 31st March 2023 but the legacy of the North Partnership will continue with greater awareness of Carers services and support and opportunities for future partnerships.

Business Development Project

We secured a Covid Recovery Grant in late 2021 from Young Manchester to develop a Business Development project in collaboration with our Carers North Partnership partners. This project continued in this year and provided Manchester Carers Centre and our partners, Moodswings and Alzheimers, with some valuable capacity building support, including fundraising development, policy and procedural work, capacity support with staff recruitment, and support to tackle specific issues (for example, building access). Essentially this grant enabled 3 organisations to work together, research funding opportunities, support each other with specific organisational challenges, and develop and share good practice. We are grateful to Young Manchester for their support.

Our Manchester

This grant enabled us to deliver our important citywide work for Carers of all ages as well as to sustain the delivery of our Young Adult Carers service. As an organisation we are proud to continue to offer vital help to young adult carers aged 16-25 at a key point in their caring journey. At this age many young people are planning their futures, shaping their dreams, but the young people we work with have an added dimension to consider, and our service is there to support them. We offer 1:1 support and coaching, including emotional support, and future planning around education and employment. We also deliver peer group activities for young adult Carers, providing an opportunity for these young people to meet others in similar situations whilst enjoying activities that other young people take for granted. We delivered 11 sessions for Young Adult Carers (16-25), including art workshops in partnership with 42nd Street, a short break to the International Food & Drink Festival, theatre trips, karaoke, and an adventurous day at Go Ape in Delamere Forest to mark Young Carers Action Day 2023. We are grateful to Carers Trust for their additional support for our Young Adult Carers.

Carers Grants Service and Financial Support to Carers

Unpaid caring by nature often places financial strain on individuals, caused by the additional cost of caring and the earning ability of Carers diminished due to time constraints. The Cost of Living crisis compounded the financial pressures Carers were facing and many turned to Manchester Carers Centre for support. In this year £2,695 was awarded for individual Carer Grants from Carers Trust and we were grateful for their support. We also referred Carers to other organisations offering a range of support including computers, technology, household items, sim cards, food banks (average parcel £25) with an estimated value of goods obtained by our partner organisations for Carers of £5,325. Our thanks to all the external partners we refer Carers to for continuing to offer practical support and assistance to unpaid Carers.

Achievements and performance

Overall Performance

We supported 681 unpaid Carers in this financial year with detailed case work and care with their individual issues as well as bringing Carers together for a range of 43 health and wellbeing activities. 27 well planned and executed outreach activities were delivered by ourselves or in partnership. We worked with a total of 86 partner organisations across the year. These statistics and qualitative feedback from Carers and professionals about our interventions and services demonstrate the impact of a small staff team's excellent ability to make a difference in challenging times.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Financial review

Income

Our overall income for this financial year is **£229,901**.

Our main funding comes from the Our Manchester grant which supports our citywide activities with Carers and Manchester Local Care Organisation (MLCO) for the Carers North Partnership. We also received funding from other funders to deliver specific activities, including Young Adult Carers activities and Short Breaks for Carers.

Overall Expenditure

Overall expenditure was **£207,801**.

Net Income/expenditure

The accounts show a surplus of **£22,100** which is a very pleasing result given rising costs. Some of the income raised in this year will be used to deliver projects in 2023-24 in line with planned activity and funder agreements.

Investment policy and objectives

The Trustees regularly review the level of funds held.

Reserves Policy

The Trustees review their Reserves Policy each year and we aim to hold up to 6 months running costs in unrestricted and accessible reserves and should hold additional funds to deal with contingencies, unexpected losses and liabilities. 6 months running costs based on this year's accounts equates to **£103,900**.

As at March 2023 the balance on general unrestricted funds was **£104,506** that is within the target level in our Reserves Policy. The balance on restricted funds was **£22,358**.

Fundraising and sustainability

Focusing on our fundraising strategy has resulted in successfully obtaining 4 grants from independent Trusts and Foundations (Eric Wright Charitable Trust (2 grants), Edward Gostling Foundation, and a grant from the GM Cost of Living programme funded by Eric Wright Charitable Trust). Our 2 main statutory grants were from Our Manchester and Carers North Partnership. This gave us the capacity to provide a broader range of service activity for Carers and provide more depth to our delivery in some important areas such as financial assistance and respite for Carers.

We would like to thank all of our financial supporters because without your vital help our work with Carers would not be possible.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Plans for future periods

FUTURE PLANS FOR 2023/24

PRIORITY 1 – Involve Carers as Expert Partners to express their voices and give feedback on their needs

We need to keep listening to Carers, involving and engaging them through a range of methods and mediums, so that we stay relevant to their needs as an organisation in line with the local context. By enabling Carers to speak out through consultations we can support positive change in policy and practice.

PRIORITY 2 – Services

We need to ensure the new Our Manchester programme from April 2023 – March 2026 is developed successfully. We need to ensure our new service 'I CAN', 'Money and More' and 'Caring 4 Me' are developed to high standards and can demonstrate their impact on supporting Carers. We need to focus on 1-1 work, formalising our approaches and implementing a clear design and an impact tool.

We need to ensure projects from independent funders align with Carers needs and voices and are well run, monitored, evaluated and exceed the expectations of our financial supporters.

PRIORITY 3 – Staffing

We need to build staffing capacity and invest in staff training and development and maintain our fantastic team ethos.

PRIORITY 4 – Finance

Continue to manage our financial resources to our usual meticulous high standards and with prudence. We need to have a broader diversification of funding streams and focus on longer term funding opportunities.

PRIORITY 5 - Fundraising

We need to create a broader portfolio of funding streams that support the development of our service strengths and specialisms. We need a good funding mix of smaller and larger grants, both short and long term. We need to invest in different fundraising methods to attract different types of funding to gain new financial supporters.

PRIORITY 6 – Governance

Actively recruit new Trustees this year and review the constitution.

PRIORITY 7 - Environmental Impact Green Policy / Premises

We need to implement our sustainability policy and develop partners within Bridge 5 Mill to work together on environmental impact issues.

PRIORITY 8 - IT and GDPR

We need to keep abreast of developments in the law and ensure we remain compliant.

PRIORITY 9 – Partnerships

We need to focus on developing strong partnerships and connections to support our work for Carers.

Structure, governance and management

The charity is a company limited by guarantee, company number 3530606, first registered on 19th March 1998. It was registered as a charity, number 1075020 on 8th April 1999.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms L D E Fowles
Mr A T Hunter
Dr A Lazz-Onyenobi
Mr D Prior
Ms C Stopforth
Mr C E Thompson

Recruitment and Appointment of new Trustees

The board is comprised of a minimum of 4 and a maximum of 12 Trustees. The Trustee body, when complete, shall comprise twelve elected members. We currently have 6 members on the Board.

There is a recruitment process managed by the Board of Trustees. All applicants and potential Trustees are invited to fill out an application form and will be interviewed by the Chair and existing Board members to assess suitability and all checks advised by the Charity Commission.

Elections take place annually at the AGM to elect members as Trustees to the Board. The charity currently has 67 members.

Potential Trustees are asked to complete an application form and attend for interview and the selection process is based upon the business and governance skills and relevant experience they can bring to the organisation to enable Manchester Carers Centre to develop. Many of our current Trustees have direct experience of caring themselves, as well as a range of professional skills, but the organisation also seeks to identify any skills gaps and to recruit professionals and individuals with the relevant business skills and experience to strengthen the Board.

Organisational Structure

The Board of Trustees is responsible for Governance and works alongside the Chief Executive Officer to set the strategic direction for the charity. The Trustees/Directors have important responsibilities and collectively work together as a team for the good of Manchester Carers Centre. The Chief Executive Officer is responsible for working alongside the Board as well as overseeing the overall management of the Centre and its activities, supported by a small, dedicated Staff team.

Induction and Training of new Trustees

There is a Trustee Induction and Governance programme and opportunities for Trustees to receive coaching and support from experienced Trustees, as well as to attend relevant training courses, provided by a range of organisations including Carers Trust. Trustees are signposted to governance information on websites as well as resources at the Centre.

Risk management

The Trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Public benefit

We considered the Charity Commission's overall guidance and Trustees have had due regard to the Commission's guidance on public benefit. We are clear through all of our regular evaluations of all services that all our operations and activities clearly link to the objects of the charity; to relieve the stresses experienced by Carers and provide them with a range of services to support them. This in turn can have an impact positively, on the quality of life of elderly and disabled individuals that are cared for. Supporting Carers and disabled individuals in our society, who are some of the most marginalised and vulnerable groups, is of obvious general public benefit and builds a stronger and more equitable society.

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcome of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

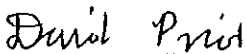
Beneficiaries of our services

Who Benefits?

We work with unpaid Carers to relief their stresses and promote and health and wellbeing. Our beneficiaries are all unpaid carers in Manchester and the Manchester area. "A Carer is someone of any age who supports, unpaid / unwaged, a relative, partner or friend who due to physical or mental illness, disability, frailty or addiction could not manage without that support." We have specific services for Young Adult Carers 16-25 and for Adult Carers over 18 and upwards. We signpost younger carers under 16 to statutory and partnership organisations with specific children's projects.

We do not charge for our services; they are free to Carers, and we enable Carers with financial issues to receive tailored advice and support to relieve financial hardship. We also provide services to former Carers who have been bereaved to help them to adjust to their new circumstances and move forward in their lives at their pace.

The trustees' report was approved by the Board of Trustees.



Mr D Prior

Trustee

27th September 2023

Date:

MANCHESTER CARERS CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MANCHESTER CARERS CENTRE

I report to the trustees on my examination of the financial statements of Manchester Carers Centre (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Champion TLL Limited

P Buck FCA, DChA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Dated: 27/09/23

MANCHESTER CARERS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	3	21,317	50,911	72,228	49,713
Charitable activities	4	157,292	-	157,292	197,113
Investments	5	381	-	381	43
Total income		178,990	50,911	229,901	246,869
Expenditure on:					
Charitable activities	6	169,841	37,960	207,801	283,770
Net Incoming/(outgoing) resources before transfers		9,149	12,951	22,100	(36,901)
Gross transfers between funds		3,324	(3,324)	-	-
Net Income/(expenditure) for the year/ Net movement in funds		12,473	9,627	22,100	(36,901)
Fund balances at 1 April 2022		161,061	12,911	173,972	210,873
Fund balances at 31 March 2023		173,534	22,538	196,072	173,972

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MANCHESTER CARERS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>				
Donations and legacies	3	11,515	38,198	49,713
Charitable activities	4	197,113	-	197,113
Investments	5	43	-	43
Total income		208,671	38,198	246,869
<u>Expenditure on:</u>				
Charitable activities	6	195,051	88,719	283,770
Net incoming/(outgoing) resources before transfers		13,620	(50,521)	(36,901)
Gross transfers between funds		594	(594)	-
Net Income/(expenditure) for the year/ Net movement in funds		14,214	(51,115)	(36,901)
Fund balances at 1 April 2021		146,847	64,026	210,873
Fund balances at 31 March 2022		161,061	12,911	173,972

MANCHESTER CARERS CENTRE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		7,028		7,544
Current assets					
Debtors	14	-		257	
Investments	15	85,001		85,001	
Cash at bank and in hand		108,095		84,966	
			193,096		170,224
Creditors: amounts falling due within one year	16	(4,052)		(3,796)	
Net current assets			189,044		166,428
Total assets less current liabilities			196,072		173,972
Income funds					
Restricted funds			22,538		12,911
<u>Unrestricted funds - general</u>					
Designated funds	17	69,028		27,544	
General unrestricted funds		104,506		133,517	
			173,534		161,061
			196,072		173,972

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

27th September 2023

The financial statements were approved by the Trustees on

David Prior

Mr D Prior
Trustee

Christine Stopforth

Ms C Stopforth
Trustee

Company registration number 3530606

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity Information

Manchester Carers Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Bridge 5 Mill, 22a Beswick Street, Manchester, M4 7HR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are free reserves that have been designated by the trustees for specific purposes. These are further disclosed in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Support costs

All activity relates to one charitable cost heading and any costs relating to fundraising are immaterial. Support costs consist of governance as shown in the notes to the accounts and are allocated to the direct charitable costs heading.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	1,677	-	1,677	5,265	-	5,265
Grants	19,640	50,911	70,551	6,250	38,198	44,448
	<u>21,317</u>	<u>50,911</u>	<u>72,228</u>	<u>11,515</u>	<u>38,198</u>	<u>49,713</u>
Grants receivable for core activities	19,640	50,911	70,551	6,250	38,198	44,448
Other	<u>19,640</u>	<u>50,911</u>	<u>70,551</u>	<u>6,250</u>	<u>38,198</u>	<u>44,448</u>

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Grants	157,292	197,113
Performance related grants		
MCC - Our Manchester Funding	80,446	80,446
MCC - Carers North Partnership Grant	76,666	116,667
Other	180	-
	157,292	197,113

5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	381	43

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Charitable Activities 2023 £	Charitable Activities 2022 £
Staff costs	163,025	195,372
Depreciation and impairment	2,671	3,109
Carers activities	4,778	50,640
IT and software costs	4,534	5,425
Staff and volunteer costs	1,806	2,121
Rent, rates and insurance	11,352	10,826
HR support	1,654	1,670
Printing, postage and stationery	2,021	3,007
Telephone	5,310	6,543
Subscriptions	2,696	410
Miscellaneous costs	1,426	611
Bank charges	57	46
	<u>201,330</u>	<u>279,780</u>
Grant funding of activities (see note 7)	2,450	-
Share of governance costs (see note 8)	4,021	3,990
	<u>207,801</u>	<u>283,770</u>
Analysis by fund		
Unrestricted funds - general	169,841	195,051
Restricted funds	37,960	88,719
	<u>207,801</u>	<u>283,770</u>

7 Grants payable

Grants paid to individuals amount to £2,450 (2022: £9,100).

8 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Charitable activities	-	4,021	4,021	3,990
	<u>-</u>	<u>4,021</u>	<u>4,021</u>	<u>3,990</u>
Analysed between				
Charitable activities	-	4,021	4,021	3,990
	<u>-</u>	<u>4,021</u>	<u>4,021</u>	<u>3,990</u>

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	6	8
Employment costs	2023 £	2022 £
Wages and salaries	115,322	140,152
Social security costs	34,099	41,533
Other pension costs	13,604	13,687
	163,025	195,372

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Leasehold Improvements £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022	38,122	52,475	90,597
Additions	-	2,156	2,156
At 31 March 2023	38,122	54,631	92,753
Depreciation and impairment			
At 1 April 2022	38,122	44,932	83,054
Depreciation charged in the year	-	2,671	2,671
At 31 March 2023	38,122	47,603	85,725
Carrying amount			
At 31 March 2023	-	7,028	7,028
At 31 March 2022	-	7,544	7,544

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Financial Instruments

	2023 £	2022 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	85,001	85,001

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	-	86
Prepayments and accrued income	-	171
	-	257

15 Current asset investments

	2023 £	2022 £
Bank deposits	85,001	85,001

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	6	6
Accruals and deferred income	4,046	3,790
	4,052	3,796

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Fixed Assets	10,652	(3,108)	-	7,543	(2,671)	2,156	7,028
Staff Provision	-	-	20,000	20,000	-	-	20,000
Business development	-	-	-	-	-	42,000	42,000
	10,652	(3,108)	20,000	27,543	(2,671)	44,156	69,028

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	-	-	7,028	-	-	7,544
Current assets/(liabilities)	104,506	22,538	189,044	133,517	12,911	166,428
	<u>104,506</u>	<u>22,538</u>	<u>196,072</u>	<u>133,517</u>	<u>12,911</u>	<u>173,972</u>

The restricted fund balance at 31 March 2023 of £22,538 is made up of £10,000 from the Edward Gostling Foundation, £605 from Individual Carers Funds, £6,933 from the Eric Wright Foundation and £5,000 from MACC.

19 Related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including any guarantees, during the year.