

MANCHESTER CARERS CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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	
	Rev W Campbell	(Appointed 31 January 2024)
	Miss C A Heaney	(Appointed 31 January 2024)
	Mr A Kirven	(Appointed 27 June 2024)
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 Bell ACCA Champion TLL Limited 7-9 Station Road Preston Lancashire PR4 6SN	

MANCHESTER CARERS CENTRE

CONTENTS

	Page
Trustees' report	1 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 22

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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:

Our Vision is that Manchester is a community where the role and contribution of unpaid carers is universally understood, valued and respected. We ensure that those Carers who choose to Care are supported, enabled and sustained in their caring role through our quality range of services. Carers assist the individuals they look after to keep healthy, connected and as independent as possible, therefore our work to relieve the stresses of Carers positively impacts on the individuals that are cared for as well. Carers are empowered to achieve their personal goals and aspirations and help to stay physically and mentally well through our activities and support.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Our Aim:

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

Our Mission:

Our mission is to Change Carers' lives in the Manchester area. Small changes can make big differences. Our passion for Carers drives us. All our activities operate in the interest of our beneficiaries, unpaid Carers and the individuals they care for.

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 a range of individuals and organisations in Manchester. We are part of the Carers Manchester Network and a strong contributor.
- **Equality and respect**
We strive to be 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.

With our help Carers 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.

With our help Carers 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.

With our help Carers 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.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

With our help Carers 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.

With our help Carers 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.

With our help Carers 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.

With our help Carers 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.

With our help Carers 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.

Objectives and Activities

Manchester Carers Centre works with unpaid Carers **citywide** from all ages 16 upwards.

We have 4 main services / activities:

A dedicated **Reception Service** to listen to Carers and their needs and to connect them with our most appropriate services for their unique situations. We also connect Carers with specialist services and services from the Carers Pathway and Network partners citywide. We also link professionals with the organisations they need to connect with in order to support Carers.

We have a unique **Money and More service** that helps Carers with all financial matters to address cost of living issues and improve income maximisation through grants, benefit checks, access to debt advice, fuel efficiency and safety awareness, and budgeting skills.

We have a **Caring 4 Me service** that offers emotional and practical help on any caring issue on a 1:1 basis through short term casework. This service also brings Carers together to combat social isolation and offers a range of short breaks and group activities.

We have a unique **ICAN service** for Young Adult Carers (16-25) citywide. We are the only service in our city that specifically supports this important transition age group. We offer individual support and advice to address their unique needs. We provide regular group activities for respite and for them to get to know their peers. We produce regular e-bulletins and opportunities to develop skills, support to build aspirations for their futures and we help them to cope with their caring responsibilities.

We also seek each year to deliver a range of complementary projects to our main services through fundraising activities and to develop partnerships with statutory and voluntary sector organisations to extend the scope of our services through collaboration.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

Achievement and Performance in 2023-24 for our beneficiaries

Total Reach

Manchester Carers Centre directly supported 770 unique Carers from a range of communities across Manchester, which is a growth in demand of 13% on the previous year. This is a great result for a small staff and volunteer team to impact our beneficiaries, unpaid Carers in the City of Manchester.

Money and More – financial support services

A total of 185 Unique Carers were supported through the Money and More service.

Unpaid Carers often face financial hardship due to the cost of caring and restrictions on their ability to work in paid employment. Many are caring in poverty as the Carers Allowance as the main benefit for unpaid Carers is inadequate and not fit for purpose. Money issues for Carers are compounded by the current cost of living crisis. Our service reduces Carers stress around financial issues and finds practical solutions to Carers worries and concerns. Staff support Carers to maximise their income through our individual grants service. A total of 43 individual grant applications for Carers were submitted in this year. We are pleased to report that £5,120 was distributed to support individual Carers with grants for essential respite breaks, urgent household items, white goods and equipment and access to driving lessons to improve employability and mobility. This is a fantastic result and improved performance of 108% on the previous year thanks to staff efforts and the additional capacity brought by independent projects in response to the cost of living crisis.

This Service develops partnerships and is proactive about engaging with a range of agencies in the city that are helping Carers with the cost of living crisis, IT connectivity, food instability, debt issues and benefits referrals. Through our partnerships with Carers Trust, Lifeshare, Foodbanks and Manchester City Council we have linked Carers effectively with the full range of financial support services available across the city. We build Carers knowledge and confidence on how to access help independently to build their resilience going forward.

Caring 4 Me – health and wellbeing services

219 Unique Carers were supported through this service in 2023-24 to improve their health and wellbeing. 32 separate activities were delivered by staff. There was amazing range of interesting, cultural, art, craft, historic, musical and social activities to celebrate the best of Manchester with Carers and combat social isolation and loneliness often felt by Carers. Carers enjoyed short breaks to the People's History Museum, Manchester Art Gallery, Elizabeth Gaskell's House, RHS Bridgewater, Factory International, Bridgewater Hall, Salford Museum, as well as two afternoon teas. Three special coffee mornings featuring Laughter Yoga, Tote Bag making, and Crafts were also offered. Workshops covering photography, ceramics and visual arts, delivered in partnership with CREATE, a national charity which works to help disadvantaged individuals to access the educational, social and life-enriching benefits of the creative arts. Our partnership gave Carers the opportunity to try something new and explore creative opportunities to enhance their wellbeing.

Our Caring 4 Me service offered one to one appointments to help individual Carers struggling with their caring role and life issues, with a follow up casework service. We achieved great outcomes for the individual Carers we supported. This service is very popular and appreciated by Carers evidenced by Carer feedback and evaluations.

This service provides valuable respite to Carers of all ages 16 plus upwards. This year we are pleased to report that we provided 1,117 hours of respite and social opportunities to Carers.

I CAN – Young Adult Carers services (16-25)

201 unique Young Adult Carers, between the ages of 16-25, were supported through this service in 2023-24.

We delivered 10 activities for Young Adult Carers this year in partnership with other organisations. This enabled Young Adult Carers to meet their peers and feel part of a special caring community. It gave access to opportunities to develop their skills and further their personal goals and ambitions by being able to engage in new activities to help them recognise their strengths and talents.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

We produced a regular E-Bulletin to keep Carers and professionals aware of relevant information for Young Adult Carers, to raise awareness generally and to generate robust referrals from professionals. This year we had a particular project to deliver with the support of CRH Charitable Trust, so we focused on the needs of Young Adult Carers who were experiencing mental health issues or who were looking after family members with mental health issues. We delivered some intensive casework to individuals affected and achieved some great results validated by evaluations and experiences of Young Adult Carers themselves.

We continued to develop key partnerships with Manchester City Council, 42nd Street and other mental health organisations to help build the resilience and health and wellbeing of our Young Adult Carers. We ensure Young Adult Carers are given opportunities to share their views and speak their truth, enabled by a participation fund from Manchester City Council and access to Carers Trust initiatives.

We are extremely proud of our work with young adult carers and with demand for our I CAN service growing by 47% compared to last year, it is clear that this distinct group of Carers need our support. We want to ensure that these amazing young people are not left behind and can realise their dreams and we continue to work hard to ensure this unique citywide service is sustained.

Our overall performance of supporting 770 unique Carers and producing clear outcomes and overwhelming positive feedback from service users and financial supporters is testimony to the effectiveness of the whole Manchester Carers Centre team, Trustees, staff and volunteers.

Beneficiaries of our services

Who Benefits?

We work with unpaid Carers 16+ to relief their stresses and promote and health and wellbeing. Our beneficiaries are all unpaid carers within the City of 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 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.

Achievements and performance

Financial review

Income

Our overall income for this financial year is £ 166,222.

Our main funding comes from the Our Manchester grant which supports our four services specified in this report. This is 60% of our income. We need to fundraise each year to support our core costs, staff costs and service activity costs to meet the growing demand. We raised £66,222 from other sources of financial support this year.

Overall Expenditure

Overall expenditure was £227,838. This enabled us to maintain our small staff team of 6 staff (5.5 Full time equivalent) to continue to deliver vital services to unpaid Carers and reach new Carers who had little support. This was against a backdrop of the cost of living crisis with growing costs for all charities to contend with and fierce competition for funding. This year the Trustees utilised designated funds from our reserves to maintain our capacity and maintain our business development and fundraising activities.

Net income/expenditure

The accounts show an expected deficit, which was £61,616.

Investment policy and objectives

The Trustees regularly review the level of funds held and ensure we achieve the best rates of interest balanced against access needs.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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 where possible. 6 months' running costs based on this year's accounts equates to £113,900.

As at March 2024 the balance on general unrestricted funds was £126,292 that is 7 months of our Reserves Policy. The balance on restricted funds was £8,164.

Fundraising and sustainability

By underpinning our infrastructure and staff costs, utilising designated reserves, we were able to continue to develop staff time to fundraising from independent trust funds and foundations and continue to build our knowledge on business development strategies. We received an additional 7 grants from independent Trusts and Foundations to extend our services. Thanks to Eric Wright Charitable Trust, The Albert Hunt Trust, Lottery Cost of Living Community Organisations, National Lottery Awards for All, CRH Charitable Trust, Forever Manchester, Carers Trust).

Our main statutory grants was from Our Manchester, and we were grateful for the support of Manchester City Council to provide stability for our four main services.

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

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

FUTURE PLANS FOR 2024/25

1. SERVICE DELIVERY

We have four main services that are well received by Carers, our Reception Service which listens and connects individual Carers to help and support; our Money and More service that helps Carers with all financial matters to address cost of living issues and improve income maximisation through grants, benefit checks, access to debt advice, fuel efficiency and safety awareness, and budgeting skills; our Caring 4 Me service that offers emotional and practical help on any caring issue on a 1:1 basis through short term casework. This service also brings Carers together to combat social isolation and offers a range of short breaks and group activities; and our I CAN service for Young Adult Carers (16-25) citywide. We are the only service in our city that specifically supports this important transition age group. We offer individual support and advice to address their unique needs. We provide regular group activities for respite and for them to get to know their peers. We produce regular e-bulletins and opportunities to develop skills, support to build aspirations for their futures and we help them to cope with their caring responsibilities.

We intend to build the capacity to extend the activities for all these services and to ensure their continued viability through our fundraising efforts and evidence base our effective work with the Our Manchester grant team. We aim to deliver a range of projects this year from non-statutory funders to enhance our core service capacity above and extend our service range and offer.

2. LISTENING TO CARERS AND WORKING IN PARTNERSHIP

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. We are a proud Network Partner of Carers Trust and will continue to engage in nationwide opportunities to benefit our Carers in Manchester. We intend to partner with Carers Trust and Gas Distribution Network to deliver a project focussing Income Maximisation and Fuel Poverty within the portfolio of our Money and More service. We are adept at working in partnership and want to maintain an outward looking approach to working together with partners in Manchester to benefit Carers. We are a network member of Carers Manchester, a voluntary sector alliance that seeks to work together to create more opportunities and services for Carers.

3. ENVIRONMENTAL IMPACT

We are based in one of the most sustainable venues in Manchester and are part of the Bridge 5 Mill community of Changemakers

Manchester Carers Centre operates our services within a Centre which operates with ethical, progressive and sustainable positive environmental practices. We are part of a network of changemakers that work to benefit the environment and community. We intend to continue to network and build connections to move forward on our Journey to becoming net zero.

4. SUSTAINABILITY

We need to future-proof our organisation for longevity. We are impactful and well respected for our service track record for Carers, however increasing costs and fierce competition for funds for charities nationwide means we need to develop a clear sustainability plan to invest in our infrastructure and build staff capacity and find new funding sources. We need to continue to build on the success we have had with diversifying and strengthening our governance and continue to profile and showcase our impact with new and existing financial supporters to raise funds for our continued viability.

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 2024

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

Rev W Campbell

Miss C A Heaney

Mr A Kirven

(Appointed 31 January 2024)

(Appointed 31 January 2024)

(Appointed 27 June 2024)

KEY MANAGEMENT PERSONNEL

The Trustees delegate responsibility for the day-to-day management of the charity to the following senior employee:

Shirley Devine - Chief Executive/Company Secretary

Linda Roberts – Assistant To Chief Executive/Finance

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 2024

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

Date: 18/11/24

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 2024.

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 Bell ACCA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Dated: 18/11/24

MANCHESTER CARERS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	5,241	59,071	64,312	21,317	50,911	72,228
Charitable activities	4	-	100,000	100,000	157,292	-	157,292
Investments	5	1,910	-	1,910	381	-	381
Total income		<u>7,151</u>	<u>159,071</u>	<u>166,222</u>	<u>178,990</u>	<u>50,911</u>	<u>229,901</u>
Expenditure on:							
Charitable activities	6	54,573	173,265	227,838	169,841	37,960	207,801
Total expenditure		<u>54,573</u>	<u>173,265</u>	<u>227,838</u>	<u>169,841</u>	<u>37,960</u>	<u>207,801</u>
Net income/(expenditure)		<u>(47,422)</u>	<u>(14,194)</u>	<u>(61,616)</u>	<u>9,149</u>	<u>12,951</u>	<u>22,100</u>
Transfers between funds							
		180	(180)	-	3,324	(3,324)	-
Net movement in funds	9	<u>(47,242)</u>	<u>(14,374)</u>	<u>(61,616)</u>	<u>12,473</u>	<u>9,627</u>	<u>22,100</u>
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>173,534</u>	<u>22,538</u>	<u>196,072</u>	<u>161,061</u>	<u>12,911</u>	<u>173,972</u>
Fund balances at 31 March 2024		<u>126,292</u>	<u>8,164</u>	<u>134,456</u>	<u>173,534</u>	<u>22,538</u>	<u>196,072</u>

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

MANCHESTER CARERS CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		4,099		7,028
Current assets					
Debtors	15	255		-	
Investments	16	85,001		85,001	
Cash at bank and in hand		49,623		108,095	
		134,879		193,096	
Creditors: amounts falling due within one year	17	(4,522)		(4,052)	
Net current assets			130,357		189,044
Total assets less current liabilities			134,456		196,072
Net assets excluding pension liability			134,456		196,072
The funds of the charity					
Restricted income funds	19	8,164		22,538	
Unrestricted funds		126,292		173,534	
		134,456		196,072	

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 2024.

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.

The financial statements were approved by the trustees on 16th October 2024

Daniel Prior
.....
Mr D Prior
Trustee

Cynthia Stopforth
.....
Ms C Stopforth
Trustee

Company registration number 3530606 (England and Wales)

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 or grantors 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 2024

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 2024

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 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	299	-	299	1,677	-	1,677
Grants	4,942	59,071	64,013	19,640	50,911	70,551
	<u>5,241</u>	<u>59,071</u>	<u>64,312</u>	<u>21,317</u>	<u>50,911</u>	<u>72,228</u>
Grants receivable for core activities						
Individual Carer's Grant	-	8,700	8,700	-	-	-
Awards for All	-	10,000	10,000	-	-	-
The National Lottery Community Fund Community Organisations Cost of Living Fund	-	25,521	25,521	-	-	-
CRH CHARITABLE TRUST	-	10,000	10,000	-	-	-
Other	4,942	4,850	9,792	19,640	50,911	70,551
	<u>4,942</u>	<u>59,071</u>	<u>64,013</u>	<u>19,640</u>	<u>50,911</u>	<u>70,551</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Carers support						
Grants	-	100,000	100,000	157,292	-	157,292

Performance related grants analysis

	Carers support 2024 £	Carers support 2023 £
MCC - Our Manchester Funding	100,000	80,446
MCC - Carers North Partnership Grant	-	76,666
Other	-	180
	<u>100,000</u>	<u>156,932</u>

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,910	381

6 Expenditure on charitable activities

	Carers support 2024 £	Carers support 2023 £
Direct costs		
Staff costs	173,499	163,025
Depreciation and impairment	2,929	2,671
Carers activities	11,335	4,778
IT and software costs	3,257	4,534
Staff and volunteer costs	3,149	1,806
Rent, rates and insurance	14,396	11,352
HR support	1,512	1,654
Printing, postage and stationery	2,187	2,021
Telephone	3,363	5,310
Subscriptions	1,191	2,696
Miscellaneous costs	1,262	1,426
Bank charges	80	57
	218,160	201,330
Grant funding of activities (see note 7)	5,120	2,450
Share of support and governance costs (see note 8)		
Governance	4,558	4,021
	227,838	207,801
Analysis by fund		
Unrestricted funds - general	54,573	169,841
Restricted funds	173,265	37,960
	227,838	207,801

7 Grants payable

Grants paid to individuals amount to £5,120 (2023: £2,450).

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	4,558	4,021
Analysed between:		
Carers support	4,558	4,021

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	2,929	2,671

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	6	6
Employment costs	2024 £	2023 £
Wages and salaries	123,120	115,322
Social security costs	34,659	34,099
Other pension costs	15,720	13,604
	173,499	163,025

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

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	38,122	54,633	92,755
At 31 March 2024	38,122	54,633	92,755
Depreciation and impairment			
At 1 April 2023	38,122	47,605	85,727
Depreciation charged in the year	-	2,929	2,929
At 31 March 2024	38,122	50,534	88,656
Carrying amount			
At 31 March 2024	-	4,099	4,099
At 31 March 2023	-	7,028	7,028

14 Financial instruments

	2024 £	2023 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	85,001	85,001

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	255	-

16 Current asset investments

	2024 £	2023 £
Bank deposits	85,001	85,001

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	6	6
Accruals and deferred income	4,516	4,046
	4,522	4,052

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	15,720	13,604

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	22,538	159,071	(173,265)	(180)	8,164
Previous year:					
	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
	12,911	50,911	(37,960)	(3,324)	22,538

At the year end the balance on Restricted Funds is as follows:

Awards for All - Carers Breaks - £802
 Carers Trust - Young Carers Action Day - £442
 CRH Charitable Trust - £2,641
 Individual Carers Funds - £4,005
 Young Carers Participation Budget - Manchester City Council - £274

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Fixed Assets	7,028	-	(2,929)	-	4,099
Staff Provision	20,000	-	(3,965)	-	16,035
Business development	42,000	-	(31,860)	-	10,140
Core costs	-	-	-	5,000	5,000
General funds	104,506	7,151	(15,819)	(4,820)	91,018
	<u>173,534</u>	<u>7,151</u>	<u>(54,573)</u>	<u>180</u>	<u>126,292</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Fixed Assets	7,543	-	(2,671)	2,156	7,028
Staff Provision	20,000	-	-	-	20,000
Business development	-	-	-	42,000	42,000
General funds	133,518	178,990	(167,170)	(40,832)	104,506
	<u>161,061</u>	<u>178,990</u>	<u>(169,841)</u>	<u>3,324</u>	<u>173,534</u>

21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	4,099	-	4,099
Current assets/(liabilities)	122,193	8,164	130,357
	<u>126,292</u>	<u>8,164</u>	<u>134,456</u>

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	7,028	-	7,028
Current assets/(liabilities)	166,506	22,538	189,044
	<u>173,534</u>	<u>22,538</u>	<u>196,072</u>

22 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.