

MANCHESTER CARERS CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Charity registration number 1075020

Company registration number 3530606 (England and Wales)

MANCHESTER CARERS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms L D E Fowles	
	Dr A Lazz-Onyenobi	
	Mr D Prior	
	Ms C Stopforth	
	Mr C E Thompson	
	Rev W Campbell	
	Miss C A Heaney	
	Ms R Mahmood	(Appointed 19 February 2025)
	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

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MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 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 (Index of Multiple Deprivation 2019). 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 2025

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 2025

With our help Carers Are more resilient

Carers are supported to develop coping strategies and enabled to find the confidence to 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 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 **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 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 2025

Achievement and Performance in 2024-25 for our beneficiaries

Total Reach

Manchester Carers Centre directly supported 910 unique Carers from a range of communities across Manchester, which is a growth in demand of 18% 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 745 Unique Carers were supported through the Money and More service which is a 303% increase on the previous year.

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 80 individual Carers were awarded grants submitted in this year. We are pleased to report that £24,450 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 377% on the previous year thanks to staff efforts and the additional capacity brought by independent projects.

This Service develops partnerships and is proactive about engaging with a range of agencies that are helping Carers with the cost-of-living crisis, IT connectivity, food instability, debt issues, benefits referrals and energy efficiency support. 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, obtaining an estimated value of £5,413 in in-kind support for Carers. 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

126 Unique Carers were supported through this service in 2024-25 to improve their health and wellbeing. A total of 27 separate group activities were delivered by staff. There was an amazing range of interesting, cultural, art, craft, musical and social activities to celebrate the best of Manchester with Carers and combat social isolation and loneliness often felt by Carers. Carers enjoyed a short break to the People's History Museum, and workshops covering visual arts and mindful movement 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. We delivered 7 Carers Study Club sessions in partnership with Open Learn which is part of the Open University, giving Carers the opportunity to learn new skills, try something new or simply embrace a new interest through free online learning sessions. It offered free access to adult learning for life. This project was a great success. Our Money and More service also provided further opportunity to not only offer financial information and practical support, but also a chance to bring Carers together for mutual support through 4 Money and More Information Roadshows in different communities across Manchester.

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 771 hours of respite and social opportunities to different Carers.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

184 unique Young Adult Carers, between the ages of 16-25, were supported through this service in 2024-25.

We delivered 11 group activities specifically for Young Adult Carers this year. 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.

We produced a regular E-Bulletin to keep Carers and professionals updated on 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 Forever Manchester through their Bright Futures Fund. We delivered 6 engaging sessions focusing on teambuilding, confidence building, communication and presentation skills, mindfulness, education and employability, 'my future – steps to get there'. The young people who attended were overwhelmingly positive about their experience and particularly enjoyed connecting with their peers whilst being encouraged to develop new skills and plan for the future. CRH Charitable Trust provided further support in this year to develop our work around 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 by mental health and were also able to provide broader support with regular information updates on sources of help available beyond the remit of our service.

We continued to develop our key partnerships with Manchester City Council and Carers Trust to bring unique opportunities to these young people including attendance at the prestigious MTV Awards and a celebration to mark Young Carers Action Day.

These amazing young people are at risk of being left behind and our bespoke services are designed to address their unique needs to ensure their voices are heard and their needs are addressed.

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 16+ to relieve their stresses and promote 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.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Income

Our overall income for this financial year is £ 262,744.

We are pleased to report after a huge amount of effort with our fundraising activity we increased our income from the previous financial year significantly, an increase of £96,522. Historically our main funding comes from the Our Manchester grant provided by Manchester City Council. This supports our four services specified in this report. The Our Manchester grant is 38% of our income and the current award ends in March 2026. We worked hard to secure a new funding stream from Carers Trust to expand our Money and More service and this grant offered £50,000 additional income until end of March 2025. We were delighted to secure investment from the National Lottery for £32,711 up to end of March 2025. The National Lottery funding offered us a lifeline for the future with longer term funding to support core costs and staff costs to meet the growing service and organisational demands and significant pressures on us as a charity. We had made significant achievements with diversifying income streams and increasing income, but the current economic climate for all charities means we are really stretching the staff resources that we have to achieve such a good result following on from a deficit in the previous financial year.

Overall Expenditure

Overall expenditure was £243,990. This enabled us to maintain our small staff team of 5 staff (4.5 Full time equivalent) to continue to deliver vital services to unpaid Carers and reach new Carers who had little support. This reflects the increasing costs for all charities.

Net income/expenditure

The accounts show a surplus of £18,754.

Reserves Policy

The Trustees review their Reserves Policy each year and we aim to hold up to 6 months' full 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 £122,000.

As at March 2025 the balance on general unrestricted funds was £125,950 that is 6 months of our Reserves Policy. The balance on restricted funds was £27,260.

Fundraising and sustainability

Whilst we have been able to successfully return to a surplus at the end of this year from a significant deficit in the previous financial year, the fundraising activity needed to sustain our organisation compromises the time we have available for fulfilling all our organisational responsibilities as a quality charity. Increasing regulation, monitoring requirements, administration and compliance place significant pressures on our small staff and Trustee team. Whilst we have had great fundraising results this year, maintaining the fundraising activity required to achieve the significant funds we need to operate is a key consideration for the Board going forward given all the operational pressures on a small staff team. This is the climate for charities like ours. Ultimately sustainability is a key consideration, as we need to maintain the quality of our service provision as well as funds to run Manchester Carers Centre.

As always, we are incredibly grateful to the support of our funders: Eric Wright Charitable Trust, The National Lottery, CRH Charitable Trust, Forever Manchester, The Open University, Carers Manchester and Carers Trust.

Our main statutory grant 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.

Investment policy

The trustees have no formal investment policy in place. They meet regularly and consider whether investing funds are the best use of the Charity's resources. There are currently some funds invested in a high interest account, the levels of which are monitored routinely.

MANCHESTER CARERS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

The trustees have carefully considered the future of the charity. Following a period of review, the trustees have resolved to wind down the charity's operations and to proceed with a voluntary closure during the coming year. Appropriate steps are being taken to ensure an orderly closure, including meeting all outstanding obligations and ensuring that any remaining funds are applied in accordance with the charity's governing document and charitable purposes.

The trustees wish to record their sincere thanks to all supporters, funders, volunteers, staff and beneficiaries who have contributed to the charity's work over the years. Their commitment and generosity have enabled the charity to achieve its objectives and deliver impact during its lifetime.

In light of the decision to close, the trustees acknowledge that the charity will not continue as a going concern beyond this period.

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.

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

(Resigned 31 December 2024)

Dr A Lazz-Onyenobi

Mr D Prior

Ms C Stopforth

Mr C E Thompson

Rev W Campbell

Miss C A Heaney

Ms R Mahmood

(Appointed 19 February 2025)

Mr A Kirven

(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 9 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 103 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.

MANCHESTER CARERS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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.

However, the Trustees believe that increasingly, smaller charities are exposed to more risks because of the increasing regulation and compliance pressures, alongside service demands, with minimal resources. Consideration must be given to quality service provision and the availability of sufficient resources to sustain this, alongside viability.

The Trustees' decision to wind down the charity in an orderly way mitigates any future risks the charity may face in light of the growing pressures it faces and the scarcity of funds to ensure quality, safe service provision.

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

.....David Prior

Mr D Prior

Trustee

Date:10/10/25

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 2025.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Companies Act 2006;
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Without qualifying my report, I draw attention to the disclosures made in the Trustees Report and Note 1.2 to the financial statements which explain that the trustees have resolved to close the charity and that the financial statements have not been prepared on a going concern basis.

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

Date: 10/10/25

MANCHESTER CARERS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	29,036	131,291	160,327	5,241	59,071	64,312
Charitable activities	4	-	100,000	100,000	-	100,000	100,000
Investments	5	2,417	-	2,417	1,910	-	1,910
Total income		31,453	231,291	262,744	7,151	159,071	166,222
Expenditure on:							
Charitable activities	6	80,487	163,503	243,990	54,573	173,265	227,838
Total expenditure		80,487	163,503	243,990	54,573	173,265	227,838
Net income/(expenditure)		(49,034)	67,788	18,754	(47,422)	(14,194)	(61,616)
Transfers between funds		48,692	(48,692)	-	180	(180)	-
Net movement in funds	9	(342)	19,096	18,754	(47,242)	(14,374)	(61,616)
Reconciliation of funds:							
Fund balances at 1 April 2024		126,292	8,164	134,456	173,534	22,538	196,072
Fund balances at 31 March 2025		125,950	27,260	153,210	126,292	8,164	134,456

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		1,903		4,099
Current assets					
Debtors	15	343		255	
Investments	16	85,001		85,001	
Cash at bank and in hand		71,508		49,623	
		156,852		134,879	
Creditors: amounts falling due within one year	17	(5,545)		(4,522)	
Net current assets			151,307		130,357
Total assets less current liabilities			153,210		134,456
The funds of the charity					
Restricted income funds	19		27,260		8,164
Unrestricted funds	20		125,950		126,292
			153,210		134,456

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 2025.

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 10/10/25.

David Prior
Mr D Prior
Trustee

C. 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 2025

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" 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)". 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

The trustees have resolved to wind down the charity's operations and to proceed with a voluntary closure during the forthcoming year. Accordingly, the financial statements have not been prepared on a going concern basis but instead on a basis appropriate for an orderly closure of the charity.

This change of basis has been applied to reflect that the charity will not continue in operational existence for the foreseeable future. Assets and liabilities have therefore been stated at amounts expected to be realised or settled in the normal course of closure.

No material adjustments to asset and liability values were required as a result of this change of basis.

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.

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

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.

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

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.

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	286	-	286	299	-	299
Grants	28,750	131,291	160,041	4,942	59,071	64,013
	<u>29,036</u>	<u>131,291</u>	<u>160,327</u>	<u>5,241</u>	<u>59,071</u>	<u>64,312</u>
Grants						
Individual Carer's Grant	-	20,825	20,825	-	8,700	8,700
Awards for All	-	-	-	-	10,000	10,000
Our Manchester Cost of Living Grant	-	15,000	15,000	-	-	-
National Lottery - Reaching Communities	-	32,711	32,711	-	25,521	25,521
CRH Charitable Trust	-	10,000	10,000	-	10,000	10,000
Eric Wright	27,000	-	27,000	-	-	-
Carers Trust - Fuel Poverty	-	50,000	50,000	-	-	-
Other	1,750	2,755	4,505	4,942	4,850	9,792
	<u>28,750</u>	<u>131,291</u>	<u>160,041</u>	<u>4,942</u>	<u>59,071</u>	<u>64,013</u>

4 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
Carers support		
Grants	<u>100,000</u>	<u>100,000</u>

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

(Continued)

Performance related grants analysis

	Carers support 2025 £	Carers support 2024 £
MCC - Our Manchester Funding	100,000	100,000
Other	-	-
	<u>100,000</u>	<u>100,000</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,417	1,910
	<u>2,417</u>	<u>1,910</u>

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Carers support 2025 £	Carers support 2024 £
Direct costs		
Staff costs	163,503	173,499
Depreciation and impairment	2,196	2,929
Carers activities	8,177	11,335
IT and software	6,857	3,257
Staff and volunteer costs	5,121	3,149
Rent, rates and insurance	17,009	14,396
HR support	1,512	1,512
Postage and stationery	1,519	2,187
Telephone	3,342	3,363
Subscriptions	1,701	1,191
Sundry	1,493	1,262
Bank charges	68	80
	<u>212,498</u>	<u>218,160</u>
Grant funding of activities (see note 7)	27,150	5,120
Share of support and governance costs (see note 8)		
Governance	4,342	4,558
	<u>243,990</u>	<u>227,838</u>
Analysis by fund		
Unrestricted funds - general	80,487	54,573
Restricted funds	163,503	173,265
	<u>243,990</u>	<u>227,838</u>

7 Grants payable

Grants paid to individuals amount to £27,150 (2024: £5,120).

The grants are made up as follows :

Cash grants (Carers Trust grants) paid to individuals	£24,450 (2024: £5,120)
Asda Vouchers distributed to individuals (Our Manchester Cost of Living grant)	£2,700

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8	Support costs allocated to activities	2025	2024
		£	£
	Governance costs	4,342	4,558
		<u> </u>	<u> </u>
	Analysed between:		
	Carers support	4,342	4,558
		<u> </u>	<u> </u>
9	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	2,256	2,256
	Depreciation of owned tangible fixed assets	2,196	2,929
		<u> </u>	<u> </u>
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:		
		2025	2024
		Number	Number
		6	6
		<u> </u>	<u> </u>
	Employment costs	2025	2024
		£	£
	Wages and salaries	120,097	123,120
	Social security costs	28,301	34,659
	Other pension costs	15,105	15,720
		<u> </u>	<u> </u>
		163,503	173,499
		<u> </u>	<u> </u>

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 2025

13 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	38,122	55,445	93,567
At 31 March 2025	38,122	55,445	93,567
Depreciation and impairment			
At 1 April 2024	38,122	51,346	89,468
Depreciation charged in the year	-	2,196	2,196
At 31 March 2025	38,122	53,542	91,664
Carrying amount			
At 31 March 2025	-	1,903	1,903
At 31 March 2024	-	4,099	4,099

14 Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	85,001	85,001

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	343	-
Prepayments and accrued income	-	255
	343	255

16 Current asset investments

	2025 £	2024 £
Bank deposits	85,001	85,001

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	6	6
Other creditors	1,250	-
Accruals and deferred income	4,289	4,516
	<u>5,545</u>	<u>4,522</u>

18 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>15,105</u>	<u>15,720</u>

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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
	<u>8,164</u>	<u>231,291</u>	<u>(163,503)</u>	<u>(48,692)</u>	<u>27,260</u>
Previous year:					
	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	<u>22,538</u>	<u>159,071</u>	<u>(173,265)</u>	<u>(180)</u>	<u>8,164</u>

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

National Lottery Community Fund - £10,946
 CRH Charitable Trust - £5,067
 Individual Carers Funds - £380
 Our Manchester Cost of Living Grant - £10,367
 Carers Manchester - £500

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Fixed Assets	4,099	-	(2,196)	-	1,903
Staff Provision	16,035	-	-	-	16,035
Business development	10,140	-	-	-	10,140
Core costs	96,018	31,453	(78,291)	-	49,180
General funds	-	-	-	48,692	48,692
	<u>126,292</u>	<u>31,453</u>	<u>(80,487)</u>	<u>48,692</u>	<u>125,950</u>
Previous year:	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>

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1,903	-	1,903
Current assets/(liabilities)	124,047	27,260	151,307
	<u>125,950</u>	<u>27,260</u>	<u>153,210</u>

MANCHESTER CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

(Continued)

	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>

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.