

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
SALFORD UNEMPLOYED & COMMUNITY RESOURCE
CENTRE LTD**

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

**SALFORD UNEMPLOYED & COMMUNITY RESOURCE
CENTRE LTD**

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FOR THE YEAR ENDED 31 MARCH 2023**

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**SALFORD UNEMPLOYED & COMMUNITY RESOURCE
CENTRE LTD**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES	Mr E C Garner Councillor W Hinds Mr G R J Phillips Ms M Smith Councillor J Walsh Mr J Youd S Green
COMPANY SECRETARY	Mr J Youd
REGISTERED OFFICE	84-86 Liverpool Road Eccles Manchester M30 0WZ
REGISTERED COMPANY NUMBER	04015816 (England and Wales)
REGISTERED CHARITY NUMBER	1088044
INDEPENDENT EXAMINER	Wyatt Morris Golland Ltd Park House 200 Drake Street Rochdale Lancashire OL16 1PJ

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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

Objectives and aims

Salford Unemployed & Community Resource Centre Ltd is established for the relief of poverty as a result of unemployment or other social or economic circumstances among the inhabitants of Salford and the surrounding areas by the provision of advice, information, advocacy and, when necessary, legal representation.

Significant activities

Significant Activities

The following organisations made significant financial contributions during the financial year for which the trustees are extremely grateful. This financial support facilitates the staff and volunteers to provide support services for the most vulnerable people in Salford by tackling inequality and unfairness. This funding has allowed the work and activities of the centre to both continue and develop further.

Funding organisations included:

Salford City Council

Salford CVS

Salford OFFA

Alex Ferry Foundation

Workers Education Association

Booths Charity

Listed below are the projects carried out in the year to 31 March 2023. These will be reported in greater detail in a separate report which will be presented at the AGM. The cost of living crisis has led to an increase in demand for our services.

1. Welfare Benefits, social care, anti - poverty, social security and disability work.

Our Welfare Rights Officer continues to be funded by a number of funders. Quality publicity materials have ensured that a high level of local vulnerable clients continue to use our free benefit advice service. This service includes disability advice and representation. This level of quality service is at the core of all work undertaken by Salford Unemployed Community Resource Centre (SUCRC) it ensures that the benefits our clients are entitled to are received.

We have maintained an excellent relationship with the communities across the whole of Salford. In the past 12 months we have again replaced, recruited and trained welfare rights volunteers and further extended our disability advice and representation

2. Education, ESOL and Digital Learning

These areas of work have been funded by The Good News Foundation, Workers Education Association. This service ensures the most vulnerable people have access to information, education and training.

3. Employment Law

The employment law Officer continues to advise and represent clients in dispute with their employer. During the year the employment law Officer advised and represented clients in the following areas of employment law: unfair dismissal, redundancy, discrimination, breach of contract and unlawful deduction from wages. The employment law Officer also helped clients who had started their cases before attending the centre, to prepare their cases for the employment Tribunal.

4. Debt

The Debt and Employment Law Adviser continues to advise clients in dispute with their employer, and to provide advice and support on debts matters. He advises on the different debt solutions that may be available to the client and an explanation of the way that various types of debt solutions work, and the actions creditors can take if a client falls behind with payments, and also safeguards to protect clients from unfair lending or debt collection practices. and negotiate with clients creditors.

The current cost of living crisis has led to a reduction in the available funding, but an increase in demand for our services and an increase in the cost of providing the services. We have been successful in the last 12 months in obtaining one off grants to support running costs and the salaries of employees. Our mid to long term strategy is to apply for funding from those.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Public benefit

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association. Each member's liability is limited to £10 per guarantor. The membership comprises all the current trustees.

Recruitment and appointment of new trustees

The trustees are appointed according to the Articles of Association.

Organisational structure

The trustees are responsible for the strategic management and direction of the organisation. The day to day management is delegated to the co-ordinator. Each year the Board meets for two strategy, six business meetings and once for governance training.

Key management remuneration

There are two key management personnel who were paid a total of £38,718 (2022 - £37,167).

Related parties

Mr J Youd, Mr J Hinds and Mr J Walsh are Trustees of the charity and also councillors for Salford City Council. The charity received a grant from Salford City Council during the year of £48,750.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

These include:-

1. Regular review of the risks the charity may face;
2. The establishment of systems and procedures to mitigate those risks identified in the plan;
3. The implementation of the procedures designed to minimise any potential impact on the charity should those risks materialise.

RESERVES POLICY

To manage financial risks it is a policy of the charity to maintain unrestricted funds which are free reserves of the charity at a level which equate to approximately 3 - 6 months unrestricted expenditure. This provides enough funds to cover management, administration and support costs.

FINANCIAL REVIEW

The results for the year are set out on pages 5 to 12 of the financial statements.

The balance of unrestricted funds at 31 March 2023 was £39,109, and the charity's free reserves were £34,623.

Approved by order of the board of trustees on 23.10.23 and signed on its behalf by:

Mr J Youd - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SALFORD UNEMPLOYED & COMMUNITY RESOURCE
CENTRE LTD**

Independent examiner's report to the trustees of Salford Unemployed & Community Resource Centre Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Miss P.A. Richards FCA DChA

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Date: 23 October 2023

**SALFORD UNEMPLOYED & COMMUNITY RESOURCE
CENTRE LTD**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>68,662</u>	<u>39,903</u>	<u>108,565</u>	<u>126,075</u>
EXPENDITURE ON					
Charitable activities	3				
Provision of advice and Information		<u>65,982</u>	<u>39,737</u>	<u>105,719</u>	<u>124,990</u>
NET INCOME		2,680	166	2,846	1,085
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>36,429</u>	<u>7,463</u>	<u>43,892</u>	<u>42,807</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>39,109</u></u>	<u><u>7,629</u></u>	<u><u>46,738</u></u>	<u><u>43,892</u></u>

The notes form part of these financial statements

**SALFORD UNEMPLOYED & COMMUNITY RESOURCE
CENTRE LTD (REGISTERED NUMBER: 04015816)**

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	4,486	-	4,486	5,278
CURRENT ASSETS					
Debtors	11	1,313	-	1,313	1,120
Cash at bank and in hand		38,432	7,629	46,061	46,664
		<u>39,745</u>	<u>7,629</u>	<u>47,374</u>	<u>47,784</u>
CREDITORS					
Amounts falling due within one year	12	(5,122)	-	(5,122)	(9,170)
NET CURRENT ASSETS		<u>34,623</u>	<u>7,629</u>	<u>42,252</u>	<u>38,614</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>39,109</u>	<u>7,629</u>	<u>46,738</u>	<u>43,892</u>
NET ASSETS		<u>39,109</u>	<u>7,629</u>	<u>46,738</u>	<u>43,892</u>
FUNDS	13				
Unrestricted funds				39,109	36,429
Restricted funds				7,629	7,463
TOTAL FUNDS				<u>46,738</u>	<u>43,892</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23.10.23 and were signed on its behalf by:

Mr J Youd - Trustee

S Green - Trustee

The notes form part of these financial statements

**SALFORD UNEMPLOYED & COMMUNITY RESOURCE
CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis. The Trustees are aware of the need to ensure that adequate funding is received before any expenditure is committed.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Fixtures, fittings, and equipment	- 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,203	88
Grants	105,849	124,587
Service Income	1,513	1,400
	<u>108,565</u>	<u>126,075</u>

**SALFORD UNEMPLOYED & COMMUNITY RESOURCE
CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Salford City Council	48,750	68,000
Booth Charities	10,584	-
Salford CVS	-	10,000
Workers Education	14,844	8,413
Department of Work & Pensions	2,566	28,224
Alex Ferry Foundation	9,950	9,950
Community Justice Fund	12,196	-
Coalfields Regeneration Grant	1,959	-
Manchester Alliance for Community Care - Cost of living	5,000	-
	<u>105,849</u>	<u>124,587</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Provision of advice and Information	<u>100,949</u>	<u>4,770</u>	<u>105,719</u>

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	68,907	71,503
Travel	1,492	673
Insurance	1,536	1,351
Light and heat	1,999	2,018
Telephone	3,038	3,085
Postage and stationery	224	196
Educational and promotional materials	883	945
Sundries	1,508	2,508
Repairs and renewals	1,446	2,850
Bank charges	113	152
Professional fees	-	7,145
Rent and rates	566	623
Subscriptions	909	230
Office supplies and equipment	2,393	2,269
Training and trainer	417	532
Consultant tutor	14,576	22,368
Payments to Breakfast Club	150	1,500
Depreciation	792	932
	<u>100,949</u>	<u>120,880</u>

**SALFORD UNEMPLOYED & COMMUNITY RESOURCE
CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. SUPPORT COSTS

	Governance costs
	£
Provision of advice and Information	<u>4,770</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>792</u>	<u>932</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

	2023	2022
	£	£
Trustees' expenses	<u>360</u>	<u>-</u>

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
	3	3
Management & administration	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>69,488</u>	<u>56,587</u>	<u>126,075</u>
EXPENDITURE ON			
Charitable activities			
Provision of advice and Information	<u>69,486</u>	<u>55,504</u>	<u>124,990</u>
NET INCOME	2	1,083	1,085
RECONCILIATION OF FUNDS			
Total funds brought forward	36,427	6,380	42,807
TOTAL FUNDS CARRIED FORWARD	<u>36,429</u>	<u>7,463</u>	<u>43,892</u>

**SALFORD UNEMPLOYED & COMMUNITY RESOURCE
CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures, fittings, and equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>6,425</u>	<u>34,811</u>	<u>41,236</u>
DEPRECIATION			
At 1 April 2022	6,051	29,907	35,958
Charge for year	<u>56</u>	<u>736</u>	<u>792</u>
At 31 March 2023	<u>6,107</u>	<u>30,643</u>	<u>36,750</u>
NET BOOK VALUE			
At 31 March 2023	<u>318</u>	<u>4,168</u>	<u>4,486</u>
At 31 March 2022	<u>374</u>	<u>4,904</u>	<u>5,278</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments	<u>1,313</u>	<u>1,120</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	-	1,771
Accruals and deferred income	<u>5,122</u>	<u>7,399</u>
	<u>5,122</u>	<u>9,170</u>

13. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	36,429	2,680	39,109
Restricted funds			
Alex Ferry Foundation	7,463	166	7,629
TOTAL FUNDS	<u>43,892</u>	<u>2,846</u>	<u>46,738</u>

**SALFORD UNEMPLOYED & COMMUNITY RESOURCE
CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,662	(65,982)	2,680
Restricted funds			
Workers Education Association	14,844	(14,844)	-
DWP Resource Management	2,566	(2,566)	-
Alex Ferry Foundation	9,950	(9,784)	166
Booths Centre	10,584	(10,584)	-
Coalfields Regeneration Grant	1,959	(1,959)	-
	<u>39,903</u>	<u>(39,737)</u>	<u>166</u>
TOTAL FUNDS	<u>108,565</u>	<u>(105,719)</u>	<u>2,846</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	36,427	2	36,429
Restricted funds			
Salford Community COVID Response	6,380	(6,380)	-
Alex Ferry Foundation	-	7,463	7,463
	<u>6,380</u>	<u>1,083</u>	<u>7,463</u>
TOTAL FUNDS	<u>42,807</u>	<u>1,085</u>	<u>43,892</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,488	(69,486)	2
Restricted funds			
Workers Education Association	8,413	(8,413)	-
Salford Community COVID Response	-	(6,380)	(6,380)
CVS Community Response Fund	10,000	(10,000)	-
DWP Resource Management	28,224	(28,224)	-
Alex Ferry Foundation	9,950	(2,487)	7,463
	<u>56,587</u>	<u>(55,504)</u>	<u>1,083</u>
TOTAL FUNDS	<u>126,075</u>	<u>(124,990)</u>	<u>1,085</u>

Details of the Restricted funds

1. Workers Education Association (WEA)- Bringing high quality education into the heart of Salford communities

**SALFORD UNEMPLOYED & COMMUNITY RESOURCE
CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. MOVEMENT IN FUNDS - continued

2. Salford Community COVID Response- Support for urgent needs identified due to COVID 19
3. CVS Community Response Fund - Grant towards provision of employment advice
4. DWP Resource Management - Grant for Training
5. Alex Ferry Foundation - Grant towards debt advice
6. Booths Centre - Towards salary and associated costs of Welfare Rights Appeals Officer
7. Coalfields Regeneration - Towards the costs of a debt advisor

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 apart from those detailed in the Trustees Report.