

Charity Registration No. 1103513

Company Registration No. 04426252 (England and Wales)

MAKING A DIFFERENCE - TAMESIDE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021



Making a
Difference

TAMESIDE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Hamer B Warner M Whittle S Hogg L McKinney
Secretary	L McKinney
Charity number	1103513
Company number	04426252
Registered office	The Haven 168 Clarendon Road Cheshire SK14 2JY
Independent examiner	Chadwick & Company (Manchester) Limited Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their report and financial statements for the year ended 30 June 2021.

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)" (as amended for accounting periods commencing from 1 January 2019) Objectives and activities

Making a Difference Tameside is a life skills workshop that helps people with mental health issues. The aim is to enable people to develop life skills by building self esteem and confidence through activity based sessions.

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

Financial review

Our financial situation is stable at this present time. In the future, once the Covid crisis is over, we hope to continue increasing the café takings and other event income, plus fundraising activities which will lead to an improved financial position.

It is the intention of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. In the future the trustees will look at setting money aside into a designated fund for this purpose.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

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The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Making a Difference Tameside charity is a company limited by guarantee and is governed by its Articles of Association. It is registered as a charity with the Charity Commission.

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:

A Hamer

B Warner

M Whittle

S Hogg

L McKinney

AAllen

(Resigned 8 April 2021)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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

FOR THE YEAR ENDED 30 JUNE 2021

Chairman's Statement

2021 has been a difficult year as with many businesses and charities especially those involved in supporting people.

As a mental health charity, we offer support to people to help them gain the necessary life skills to manage their lives better, financially, practically, and socially. It has been and continues to be a challenge, raising income, supporting people who were and to some extent still anxious and afraid following Covid 19.

For quite some time during the lockdowns, we have been unable to open our Skills Centre and Oasis café, this has affected our ability to continue the emotional and practical support we offer those who struggle with mental health problems.

Our model of support is by using activities to help develop trust and acceptance, which enables us to help the members gain the confidence and self-belief, to begin to develop the skills necessary to become self-reliant and responsible members of society.

During this difficult time, we have seen many of our members deteriorate mentally and socially, the fear which has been generated by the media and those trying to get the problem under control has had a devastating effect upon many people. Whilst it has been necessary to inform people, for some it has made their own personal situations much worse. Isolation has increased and much of our work with people has had to begin again.

Financially the Lottery Funding has finished and we are now relying on individual donations, café takings, furniture or craft items, the manager has taken a large drop in her wage to help the project continue. As people attend the Skills Centre and the activities increase, we will again be able to apply for funding.

We are beginning again to offer activities; it is very slow progress. We had two trips out in the autumn, made possible by the members having lunch and saving the money towards the cost of the mini bus. Final lockdown ended in June and only limited meeting together prior to that. We arranged a Christmas meal but only a few in number attended, everyone did their best to enjoy themselves.

The continuation of the project is uncertain at this time although we are continuing to progress steadily forward, we have been in touch with the agent with regard to the building, and the response has been good, they are looking to have a positive response from ourselves by March 2022. We are hopeful and optimistic that we can overcome this financial obstacle to our future, we believe that our project is vitally important to our community and will be doing everything in our power to continue.

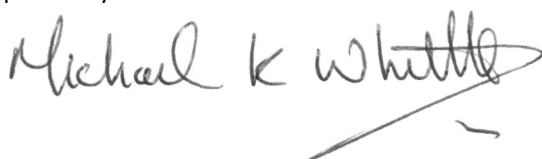
The trustees' report was approved by the Board of Trustees.

M Whittle

Chairman

Dated: 22 February

2022



INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MAKING A DIFFERENCE - TAMESIDE

MAKING A DIFFERENCE - TAMESIDE

I report to the trustees on my examination of the financial statements of Making a Difference - Tameside (the charity) for the year ended 30 June 2021.

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.

Tracey Connor FCA BSc (Hons)
Chadwick & Company (Manchester) Limited
Chartered Accountants
Statutory Auditors
Capital House
272 Manchester Road
Droylsden
M43 6PW
Manchester

Dated: 22 February 2022

STATEMENT OF ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

MAKING A DIFFERENCE - TAMESIDE

FINANCIAL FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Total 2020
<u>Income and endowments from:</u>					
Donations and legacies	2	28,708	37,589	66,297	75,447
Charitable activities	3	3,582	-	3,582	8,774
Other income	4	5,702	-	5,702	10,000
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total income		<u>37,992</u>	<u>37,589</u>	<u>75,581</u>	<u>94,221</u>
<u>Expenditure on:</u>					
Raising funds	5	-	6,027	6,027	5,973
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Charitable activities	6	-	77,683	77,683	75,065
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total resources expended		<u> </u>	<u>83,710</u>	<u>83,710</u>	<u>81,038</u>
Net incoming/(outgoing) resources before transfers		37,992	(46,121)	(8,129)	13,183
Gross transfers between funds		(46,121)	46,121	<u> </u>	<u> </u>
Net (expenditure)/income for the year			-		
Net movement in funds		(8,129)	-	(8,129)	13,183
Fund balances at 1 July 2020		<u>28,008</u>	<u> </u>	<u>28,008</u>	<u>14,825</u>
Fund balances at 30 June 2021		19,879	-	19,879	28,008

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

All income and expenditure derive from continuing activities.

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

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BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021	2020
Fixed assets			
Tangible assets	10	9,061	14,949
Current assets			
Cash at bank and in hand		23,605	25,073
Creditors: amounts falling due within one year	11	<u>(12,787)</u>	<u>(12,014)</u>
Net current assets		<u>10,818</u>	<u>13,059</u>
Total assets less current liabilities		19,879	28,008
Income funds			
Unrestricted funds		<u>19,879</u>	<u>28,008</u>
		19,879	28,008

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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 22 February 2022

MAKING A DIFFERENCE - TAMESIDE

B WarnerM FINANCIAL Whittle TrusteeTrustee
Warner
Company Registration No. 04426252

Michael K Whittle

MAKING A DIFFERENCE - TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

Company information

Making a Difference - Tameside is a private company limited by guarantee incorporated in England and Wales. The registered office is The Haven, 168 Clarendon Road, Hyde, Cheshire, SK14 2JY.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Articles of Association, 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 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 E.

The financial statements have been prepared under the historical cost convention. 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.

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

1.4 Incoming resources

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies (Continued)

1.5 Resources expended

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

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.

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.

Tangible fixed assets are stated at cost. In the opinion of the directors' the value of the assets in the balance sheet gives their true value and therefore no depreciation is provided for in the current year. It is the intention of the trustees to provide depreciation in the next year once the projects are fully operational.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
Donations and gifts	28,708	-	28,708	19,442
Grants receivable for core activities	<u> </u>	<u>37,589</u>	<u>37,589</u>	<u>56,005</u>
	28,708	37,589	66,297	75,447
For the year ended 30 June 2020	19,442	56,005		75,447

3 Charitable activities

	2021	2020
Workshop income	3	228
Café income	<u>3,579</u>	<u>8,546</u>
	3,582	8,774

MAKING A DIFFERENCE - TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

7 Support costs

	Support costs	Governance costs	2021	2020 Basis of allocation
Depreciation	5,888	-	5,888	10,459
Rent & rates	13,452	-	13,452	13,943
Insurance	947	-	947	1,138
Light & heat	1,570	-	1,570	2,284
Office administration	48,092	-	48,092	35,276
Repairs & renewals	2,697	-	2,697	5,088
Accountancy	-	2,700	2,700	1,788 Governance
	72,646	2,700	75,346	69,976

Analysed between

Charitable activities 72,646 2,700 75,346 69,975

Governance costs includes payments to the independent accountants of E2,700 (2020- E1,788) for fees.

8 Trustees

None of the trustees received any remuneration during the year for their services as Trustees and none of them were reimbursed for travelling expenses in this or the preceding year.

A Allen is employed as the cafe manager. She is not involved in the decision making process regarding her appointment. Her salary for the year under review was E 9,828. She resigned her position of trustee on April 2021.

J Hogg, who is the mother of one of the Trustees, is in receipt of a salary from the charity for her services as Project Manager. She donates a significant proportion of this back to the charity. The salary received for the year under review was E 27,270. Neither S Hogg or J Hogg are involved in the decision making process regarding their employment.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Fundraising and office administration	2	6

There were no employees whose annual remuneration was E60,000 or more.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

10 Tangible fixed assets

	Leasehold improvements	Fixtures, fittings & equipment	Total
Cost			
At 1 July 2020	<u>38,602</u>	<u>19,129</u>	<u>57,731</u>
At 30 June 2021	<u>38,602</u>	<u>19,129</u>	<u>57,731</u>
Depreciation and impairment			
At 1 July 2020	34,313	8,469	42,782
Depreciation charged in the year	<u>4,289</u>	<u>1,599</u>	<u>5,888</u>
At 30 June 2021	<u>38,602</u>	<u>10,068</u>	<u>48,670</u>
Carrying amount			
At 30 June 2021	-	9,061	9,061
At 30 June 2020	4,289	10,660	14,949
Creditors: amounts falling due within one year			
		2021	2020

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Other taxation and social security	7,802	2,082
Other creditors	2,585	7,532
Accruals and deferred income	<u>2,400</u>	<u>2,400</u>
	12,787	12,014

MAKING A DIFFERENCE - TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021
