

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 2023**



# **MAKING A DIFFERENCE - TAMESIDE**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

B Warner  
M Whittle  
S Hogg  
L McKinney  
J Lyons (Chair)  
P Wainright

**Charity number**

1103513

**Company number**

04426252

**Registered office**

The Haven  
168 Clarendon Road  
Hyde  
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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# MAKING A DIFFERENCE - TAMESIDE

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# **MAKING A DIFFERENCE - TAMESIDE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 30 JUNE 2023**

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The trustees present their report and financial statements for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (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. Now the Covid crisis is over, the café takings have improved as expected.

The charity is actively looking for a fundraiser to help improve the 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.

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 (Resigned 23 May 2023)

B Warner

M Whittle

S Hogg

L McKinney

J Lyons (Chair) (Appointed 28 September 2022)

P Wainright (Appointed 28 September 2022)

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.

# MAKING A DIFFERENCE - TAMESIDE

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

**FOR THE YEAR ENDED 30 JUNE 2023**

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### Chairman's Statement

This being my first AGM report I must thank Michael for his dedication to Making a Difference over the many years he served as our chairman. I am sure he will also make valuable contributions for many years to come in his role as trustee.

Where to start really. I am always impressed by everyone who has offered support to our charity whether that be monetary contributions or giving their time to help in the activities we provide. It is encouraging to see so many people coming to use the cafe and benefit from emotional and practical support or just a chat to someone.

This year has been challenging in many ways, the uncertainty about buying the building is one that always gives me a concern, however we all know that our future lies in the hands of our Lord, so rest assured we will be where he has planned us to be.

I know that Janice works tirelessly in the community supporting people that require her expertise. I am certain we all would like to thank Janice for her efforts and know she is definitely Making a Difference to enhance people's lives. And thank you to Lynda as she has kept a keen eye on the accounts as the funding continued to fluctuate over the past months, brilliant work. Thank you to Spencer and his business Building Solutions and Michael Whittle pastor of Good News Church for their support financially, without your support we wouldn't be where we are today, a heartfelt thank you from all those involved in our charity.

We are still in the stages of building and designing the training package we want to deliver to the community, offering our experience and knowledge of how to support people so that they can develop the necessary skills to become more independent.

This is ongoing and will be rolled out shortly when we are happy with what is going to be delivered.

The cafe is still giving valuable training to people who want to learn new skills, and this will continue. Offering an entertaining monthly Sing a Long for older people also when people who are homeless visit the café are offered toast or sandwich and tea or coffee; this is partly paid for by people who give to our 'pay forward scheme'.

My vision is that wherever we may be in the future, and I pray that we do stay at our present location as this will give us another avenue to provide accommodation to those young people in need of it.

If a move must be undertaken, I will ensure that our work will carry on so that we remain a positive contributor to our community.

I am planning to play Father Christmas again this year Shh don't tell anyone I am Santa, it's a closely guarded secret.

This could help raise our profile as we did make some children very happy last year at meeting Santa.

I am sure as the year progresses things will be much more certain, and our work will carry on.

May I extend my thanks to everyone for all your help this year and look forward to an exciting future together as we make an important contribution in our community in Ashton u Lyne for many years to come.

I believe everyone makes an important positive contribution in people's lives which you should be very proud of.

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

**J Lyons (Chair)**  
Chairman



Dated: 22 December 2023

# MAKING A DIFFERENCE - TAMESIDE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF MAKING A DIFFERENCE - TAMESIDE

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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 2023.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

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

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



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

Dated: 22 December 2023

# MAKING A DIFFERENCE - TAMESIDE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2023

		Unrestricted funds 2023 £	Total 2022 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	3	22,828	10,238
Charitable activities	4	12,551	11,499
<b>Total income</b>		<u>35,379</u>	<u>21,737</u>
<b><u>Expenditure on:</u></b>			
Raising funds	5	<u>152</u>	<u>248</u>
Charitable activities	6	31,890	43,431
<b>Total resources expended</b>		<u>32,042</u>	<u>43,679</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		3,337	(21,942)
Fund balances at 1 July 2022		<u>(2,063)</u>	<u>19,879</u>
<b>Fund balances at 30 June 2023</b>		<u><u>1,274</u></u>	<u><u>(2,063)</u></u>

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.

# MAKING A DIFFERENCE - TAMESIDE

## BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		6,547		7,702
<b>Current assets</b>					
Cash at bank and in hand		1,677		1,654	
<b>Creditors: amounts falling due within one year</b>	11	(6,950)		(11,419)	
Net current liabilities			(5,273)		(9,765)
<b>Total assets less current liabilities</b>			1,274		(2,063)
<b>Income funds</b>					
Unrestricted funds			1,274		(2,063)
			1,274		(2,063)

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 2023.

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 December 2023

B Warner  
Trustee

*B. Warner*

J Lyons (Chair)  
Trustee

*J Lyons*

Company Registration No. 04426252



# **MAKING A DIFFERENCE - TAMESIDE**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30 JUNE 2023**

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#### **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 £.

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.

# MAKING A DIFFERENCE - TAMESIDE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 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 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 Donations and legacies

	2023	2022
	£	£
Donations and gifts	22,828	10,238

### 4 Charitable activities

	2023	2022
	£	£
Workshop income	-	287
Café income	12,551	11,212
	12,551	11,499

# MAKING A DIFFERENCE - TAMESIDE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 5 Raising funds

	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	152	248
	<u>152</u>	<u>248</u>

### 6 Charitable activities

	Workshop expenses	Workshop expenses
	2023	2022
	£	£
Workshop expenses	379	590
Café expenses	2,027	2,870
	<u>2,406</u>	<u>3,460</u>
Share of support costs (see note 7)	27,720	37,877
Share of governance costs (see note 7)	1,764	2,094
	<u>31,890</u>	<u>43,431</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>31,890</u>	<u>43,431</u>

## MAKING A DIFFERENCE - TAMESIDE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

#### 7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Depreciation	1,155	-	1,155	1,359	
Rent & rates	8,917	-	8,917	13,669	
Insurance	1,724	-	1,724	1,588	
Light & heat	3,133	-	3,133	1,272	
Office administration	12,131	-	12,131	17,879	
Repairs & renewals	660	-	660	2,110	
Accountancy	-	1,764	1,764	2,094	Governance
	<u>27,720</u>	<u>1,764</u>	<u>29,484</u>	<u>39,971</u>	
Analysed between					
Charitable activities	<u>27,720</u>	<u>1,764</u>	<u>29,484</u>	<u>39,971</u>	

Governance costs includes payments to the independent accountants of £2,094 (2022- £2,700) 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.

#### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Fundraising and office administration	<u>2</u>	<u>2</u>

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

# MAKING A DIFFERENCE - TAMESIDE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 10 Tangible fixed assets

	Leasehold improvements	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 July 2022	38,602	19,129	57,731
At 30 June 2023	38,602	19,129	57,731
<b>Depreciation and impairment</b>			
At 1 July 2022	38,602	11,427	50,029
Depreciation charged in the year	-	1,155	1,155
At 30 June 2023	38,602	12,582	51,184
<b>Carrying amount</b>			
At 30 June 2023	-	6,547	6,547
At 30 June 2022	-	7,702	7,702

### 11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	3,883	6,771
Other creditors	-	1,828
Accruals and deferred income	3,067	2,820
	6,950	11,419