

MANCHESTER CARERS FORUM

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No: 1103535
Company Registration Number: 05068267

MANCHESTER CARERS FORUM

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Report of the Directors for the year ended 31st March 2023

The Directors present their annual directors' report and financial statements of the charity for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice application 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

To relieve those who are sick elderly, disabled, handicapped or otherwise infirm by the provision of advice and support to Carers in Greater Manchester.

To advance the education of the public by raising awareness in all matters relating to the care of those who are sick, elderly, disabled, handicapped or otherwise infirm and their Carers.

To do all such other charitable things in the pursuit of the objects stated above.

Manchester Carers Forum engages with carers in a variety of locations throughout the city, enabling carers to access support and information. Carers are signposted to other organisations that can give advice and provide support. We provide peer support through our Carer Support Service which delivers telephone, online and in-person befriending and support groups.

The Directors confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities and setting the policies for the year.

Carers save the national economy over £132billion per annum. In delivering our activities we seek to ensure that there is on-going support for the unpaid carers in Manchester who make a significant contribution in kind to the economic wellbeing of our city. In this way, the charity furthers its charitable purposes for the public benefit.

We engage with carers to drive the direction of our work, across our various monthly carers support groups, coffee meeting and events throughout the year. Some of these groups receive additional funding from other charitable and corporate sources but staff must apply for these on an additional basis. Likewise, where we are able to secure additional funding we arrange breaks for carers to have much needed respite from the caring role.

Volunteers support the delivery of what we do. The majority of our volunteers are carers and former carers themselves, and full training and on-going support is provided. Our volunteer roles vary and include the provision of emotional support to carers, facilitating carer support groups and involvement in our training and education work. For example, we work with universities in Manchester on the social work programmes to advance the knowledge and understanding of carers and care roles.

We also engage with the statutory sector on strategic issues affecting carers, including through the recently established Carers Manchester. Carers Manchester is a group of organisations that form the

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Carers Manchester Pathway, which provides support to carers in a variety of ways including telephone and face to face support, a learning and development programme, and local services.

A review of our achievements and performance

Our performance is measured against outcomes jointly agreed by ourselves and our funders and we have met and/or exceeded these outcomes. We have submitted regular reports to our funders and these reports contain both quantitative and qualitative evaluations together with financial returns.

Some of the most recent comments from carers who access our support are below:

"It's been a place I can share my experience frankly and honestly with others in a supportive environment, where people understand the frustrations that caring can bring, and can offer empathy, as well as practical advice and tips"

"I literally can't thank you enough for your kindness and support, I couldn't have got through the last year without you"

"Thank you for being there and remembering me as people can slip through the gaps. Just knowing you're on the end of the phone and you'll listen is a great help"

"I've enjoyed chatting and laughing with other carers and letting our hair down. Meeting new people brought my smile back"

"I came here alone and now I have made friends with some amazing people."

Financial review

The Directors considered the budget for the year and made plans to ensure that expenditure did not outstrip income. They were prepared to use reserves and in this financial year it became necessary to do so to allow the Forum to maintain its provision of support to carers during the cost-of-living crisis which impacted upon our finances. Due to the reserves built up in previous years, the Forum was in a healthy position to use reserves. Manchester Carers Forum derives its income from a number of sources. Our total income is made up of grants from statutory services and charitable trust, consultancy and training, and from donations.

Investment powers and policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer term investment. The Directors shall review this statement should excess funds become available.

Reserves policy

The balance held in unrestricted reserves at 31st March 2023 was £24,710 of which £23,710 are free reserves, after allowing for funds tied up in tangible fixed assets. Although the amount has dipped below the Forum's reserves policy, the Directors were able to permit this due to the income guaranteed in 2023/24 quarter one, which would bring the reserves back to the permitted level. The Directors aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure or £45,000, whichever is greater.

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The Directors consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The charity's main source of income is grants. The Directors consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The Board of Directors has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health safety of staff, volunteers, parents, children and visitors.

Plans for future periods

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Structure, governance and management

Manchester Carers Forum is a company limited by guarantee governed by its Memorandum and Articles of Association, originally dated 19 January 2004 and revised January 2019. It is registered with the Charity Commission and is constituted under a trust deed dated 19 January 2004.

Appointment of Directors

The charity may by ordinary resolution appoint a person who is willing to act to be a director; and determine the rotation in which any additional directors are to retire. No person other than a director retiring by rotation may be appointed a director at any general meeting unless he or she is recommended for re-election by the directors; or not less than fourteen nor more than thirty-five clear days before the date of the meeting, the charity is given a notice that is signed by a member entitled to vote at the meeting; states the member's intention to propose the appointment of a person as a director; contains the details that, if the person were to be appointed, the charity would have to file at Companies House; and is signed by the person who is to be proposed to show his or her willingness to be appointed.

All members who are entitled to receive notice of a general meeting must be given not less than seven or more than twenty-eight clear days' notice of any resolution to be put to the meeting to appoint a director other than a director who is to retire by rotation.

The directors may appoint a person who is willing to act to be a director.

The appointment of a director, whether by the charity in a general meeting or by the other directors, must not cause the number of directors to exceed any number fixed as the maximum number of directors.

Director induction and training

Manchester Carers Forum as an organisation focuses on carers and so the management committee seeks to ensure that the needs of this group are appropriately met and reflected. Director induction is provided as is access to training to ensure Directors are competent and confident in their roles.

Organisation

The Board of Directors administers the charity. A Chief Officer is appointed by the Directors to manage the day-to-day operations of the charity. The Directors are familiar with the practical working of Manchester Carers Forum, meeting a minimum of four times per year to receive full

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operational and financial reports, and have significant involvement in the development and agenda of the annual business planning sessions.

Related parties and cooperation with other organisations

None of our Directors receive remuneration or other benefit from their work with the charity. Any connection between a Director and senior manager with any service providers must be disclosed to the full board in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Manchester Carers Forum
Company Registration Number: 05068267
Charity Number: 1103535

Directors and trustees

The Directors of the charitable company (the charity) are its trustees for the purpose of charity law. The Directors and officers serving during the year were as follows:

Gaynor Morgan	Chair	
Michael Lake	Treasurer	
Denise Chow		
Christine Smith		(resigned March 2023)
Catherine Lowe		
David Laughlin		
David Williams	Company Secretary	
David Tindall		
Steven Bonham-Grant		(appointed April 2023)
Sara Radcliffe		(appointed April 2023)

Chief Executive

David Williams

Registered office

Manchester Carers Forum
PO Box 426
Manchester
M8 2FQ

Independent examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-op Bank plc
Balloon Street
Manchester

Solicitors

Waldron and Schofield
25 York Street
Heywood
OL10 4NN

Directors responsibilities in relation to the financial statements

The Directors are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the charity directors to prepare financial statement for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistency;
- Observe the methods and principles in the applicable charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standard have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Directors



Gaynor Morgan
Chair

Date: 19th July 2023

Independent examiner's report to the trustees of MANCHESTER CARERS' FORUM

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 19th July 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	Further Details	£	£	£	£
Income from:					
Donations	(3)	-	-	-	-
Charitable Activities	(4)	143,589	107,427	251,016	289,664
Other Trading Activities	(5)	12,600	-	12,600	6,490
Total		156,189	107,427	263,616	296,154
Expenditure on:					
Raising Funds	(6)	157	-	157	425
Charitable Activities	(6)	221,468	108,308	329,776	312,069
Total		221,625	108,308	329,933	312,494
Net income/(expenditure)		(65,436)	(881)	(66,317)	(16,340)
Transfers between funds	(15)	(881)	881	-	-
Net movement in funds		(66,317)	-	(66,317)	(16,340)
Reconciliation of funds					
Total funds brought forward	(15)	104,747	-	104,747	121,087
Total funds carried forward	(15)	38,430	-	38,430	104,747

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

The notes on pages 10 to 18 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

Company registration number: 05068267

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	1,000	4,225
Total fixed assets		<u>1,000</u>	<u>4,225</u>
Current assets:			
Debtors	(12)	4,286	9,629
Cash at Bank & in Hand		46,663	110,060
Total current assets		<u>50,949</u>	<u>119,689</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	13,519	19,167
Net current assets or liabilities		<u>37,430</u>	<u>100,522</u>
Total assets less current liabilities		38,430	104,747
Total net assets or liabilities		<u><u>38,430</u></u>	<u><u>104,747</u></u>
The funds of the charity:			
Restricted income funds	(15)	-	-
Unrestricted income funds	(15)	38,430	104,747
Total charity funds		<u><u>38,430</u></u>	<u><u>104,747</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 19th July 2023

Gaynor Morgan Chair

The notes on pages 10 to 18 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Net movement in funds	(66,317)	(16,340)
Add back depreciation	3,225	3,224
Decrease/(increase) in debtors	5,343	10,087
Increase/(decrease) in creditors	(5,648)	(2,291)
Net cash used in operating activities	(63,397)	(5,320)
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	(3,000)
Net cash provided by investing activities	-	(3,000)
Increase/(decrease) in cash and cash equivalents during the year	(63,397)	(8,320)
Cash and cash equivalents brought forward	110,060	118,380
Cash and cash equivalents carried forward	46,663	110,060

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 2 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.

The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of income generation, licences, marketing and website costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

Notes to the accounts

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Equipment	25% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond paying the deductions over to the pensions company.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Donations	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Donations	-	-	-
	-	-	-

Notes to the accounts

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Carers Breaks and Other Income	333	-	333	3,319
General grants:				
Manchester City Council	100,000	-	100,000	100,000
Albert Hunt Grant	-	-	-	2,000
Connecting Communities	100	-	100	-
Manchester City Council Dementia Mentors	38,156	-	38,156	-
Manchester City Council Peer Mentoring	-	-	-	38,152
Virgin Money Foundation	-	-	-	1,000
Forever Manchester	-	-	-	100
Gaddum Centre	5,000	-	5,000	5,000
Restricted grants:				
Barchester Health	-	-	-	500
Young Manchester	-	19,926	19,926	19,926
Greater Manchester Mental Health	-	-	-	3,000
Manchester City Council South Locality	-	87,501	87,501	116,667
	<u>143,589</u>	<u>107,427</u>	<u>251,016</u>	<u>289,664</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Carers Breaks and Other Income	3,319	-	3,319
General grants:			
Manchester City Council	100,000	-	100,000
Albert Hunt Grant	2,000	-	2,000
Manchester City Council Peer Mentoring	38,152	-	38,152
Virgin Money Foundation	1,000	-	1,000
Forever Manchester	100	-	100
Gaddum Centre	5,000	-	5,000
Restricted grants:			
Barchester Health	-	500	500
Young Manchester	-	19,926	19,926
Greater Manchester Mental Health	-	3,000	3,000
Manchester City Council South Locality	-	116,667	116,667
	<u>149,571</u>	<u>140,093</u>	<u>289,664</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Consultancy Fees and Services Provided	12,600	-	12,600	6,490
	<u>12,600</u>	<u>-</u>	<u>12,600</u>	<u>6,490</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Consultancy Fees	6,490	-	6,490
	<u>6,490</u>	<u>-</u>	<u>6,490</u>

Notes to the accounts

6. Expenditure

Activities	Year Ended 31 March 2023	Year Ended 31 March 2022
£	£	£
Expenditure on raising funds:		
Licences & Memberships	155	425
Marketing	2	-
	<u>157</u>	<u>425</u>
Expenditure on charitable activities:		
Employment Costs	190,213	183,960
Recruitment	-	1,800
DBS Fees	-	23
Freelance Workers	450	6,175
Training	38	525
Funded Carers Events	13,444	4,956
Carer Travel	3,078	1,973
Partnership Fees	71,405	58,864
Childcare Vouchers	215	350
Staff Meetings	395	-
Small Society Lottery	60	-
Staff Expenses	-	1,557
Staff Taxi Travel	30	211
Staff Travel	1,470	538
Bad Debts	-	(200)
Room Hire & Storage	3,368	1,381
Refreshments	144	182
IT Maintenance	11,479	5,106
IT Infrastructure	144	144
Bank Charges	32	2
Minor Equipment	47	125
Repairs and Maintenance	-	288
Equipment Leasing	1,506	4,435
Telephone	1,750	6,842
Online Hosting	-	8,262
Rent and Rates	2,295	(1,490)
Insurance	4,837	2,057
Governance Costs	16,962	18,123
Post, Printing & Stationery	3,189	2,656
Depreciation	3,225	3,224
	<u>329,776</u>	<u>312,069</u>
Total Expenditure	<u>329,933</u>	<u>312,494</u>
Unrestricted funds	221,625	111,021
Restricted funds	108,308	201,473
	<u>329,933</u>	<u>312,494</u>

Notes to the accounts

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Payroll Costs	670	-	670	type of expense
Accountancy Fees	-	1,092	1,092	type of expense
Trustee Travel	-	74	74	type of expense
Professional Fees	48	-	48	type of expense
Software	502	-	502	type of expense
Staff Events	1,217	-	1,217	type of expense
Fundraising Consultancy	10,770	-	10,770	type of expense
HR Contract	2,589	-	2,589	type of expense
	<u>15,796</u>	<u>1,166</u>	<u>16,962</u>	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Payroll Costs	670	-	670	type of expense
Accountancy Fees	-	1,110	1,110	type of expense
Financial Support	1,618	-	1,618	type of expense
Penalties	150	-	150	type of expense
Professional Fees	48	-	48	
Software	293	-	293	
Office Move	578	-	578	
Staff Events	314	-	314	
Fundraising Consultancy	10,770	-	10,770	
HR Contract	2,572	-	2,572	
	<u>17,013</u>	<u>1,110</u>	<u>18,123</u>	

9. Analysis of staff costs

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Wages and Salaries	176,798	168,540
Holiday Pay accrual adjustment	(811)	2,436
Pension Costs	3,945	3,286
Social Security Costs	10,281	9,698
	<u>190,213</u>	<u>183,960</u>
Charitable activities	190,213	183,960
Support costs	-	-
	<u>190,213</u>	<u>183,960</u>

The average number of employees during the year was 8 (previous year: 8).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £24,720 (previous year: £32,300). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Independent examination fees	1,092	1,110
	<u>1,092</u>	<u>1,110</u>

Notes to the accounts

11. Tangible Fixed Assets

	Computer Equipment	Other Equipment	Total
Cost	£	£	£
At 1 April 2022	41,058	23,292	64,350
Additions	-	-	-
At 31 March 2023	41,058	23,292	64,350
Depreciation			
At 1 April 2022	36,833	23,292	60,125
Charge for Year	3,225	-	3,225
At 31 March 2023	40,058	23,292	63,350
NET BOOK VALUE			
At 31 March 2023	1,000	-	1,000
At 31 March 2022	4,225	-	4,225

12. Analysis of debtors

	2023	2022
	£	£
Debtors	250	5,000
Prepayments	4,036	4,629
	4,286	9,629

Debtors and prepayments related to restricted funds £480 (2021: £nil) and unrestricted funds £3,806 (2022: £9,629).

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	1,139	11,215
Short-term compensated absences (holiday pay)	3,576	4,387
Other creditors and accruals	1,236	1,284
Deferred income	-	-
Taxation and social security costs	7,568	2,281
	13,519	19,167

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2022

Amount released to income earned from charitable activities

Amount deferred in year

Balance at 31 March 2023

-
-
-
-

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	104,747	156,189	(221,625)	(881)	38,430
	104,747	156,189	(221,625)	(881)	38,430

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	59,707	156,061	(111,021)	-	104,747
	59,707	156,061	(111,021)	-	104,747

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Young Manchester	-	19,926	(20,807)	881	-
Manchester City Council South Locality	-	87,501	(87,501)	-	-
	-	107,427	(108,308)	881	-

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Big Lottery Fund	11,386	-	(11,386)	-	-
Barchester Health	-	500	(500)	-	-
Young Manchester	-	19,926	(19,926)	-	-
Greater Manchester Mental Health	1,640	3,000	(4,640)	-	-
Manchester City Council South Locality	37,104	116,667	(153,771)	-	-
Postcode Lottery	11,250	-	(11,250)	-	-
	61,380	140,093	(201,473)	-	-

Notes to the accounts

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Young Manchester	for infrastructure development
Manchester City Council South Locality	for support

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	1,000	-	-	1,000
Cash at bank and in hand	47,143	-	(480)	46,663
Other net current assets/(liabilities)	(9,713)	-	480	(9,233)
Total	38,430	-	-	38,430

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	4,225	-	-	4,225
Cash at bank and in hand	101,788	-	8,272	110,060
Other net current assets/(liabilities)	(1,266)	-	(8,272)	(9,538)
Total	104,747	-	-	104,747

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Notes to the accounts

18. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Equipment 2023 £	Equipment 2022 £
Payable within one year	-	526
Payable between 2 and five years	-	-
	<hr/>	<hr/>
	-	526

Lease payments recognised as expenses are £1,506 within Equipment Leasing.

Income and Expenditure Account

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Income		
Donations	-	-
General grants:		
Manchester City Council	100,000	100,000
Albert Hunt Grant	-	2,000
Connecting Communities	100	-
Manchester City Council Dementia Mentors	38,156	-
Manchester City Council Peer Mentoring	-	38,152
Virgin Money Foundation	-	1,000
Forever Manchester	-	100
Gaddum Centre	5,000	5,000
Carers Breaks and Other Income	333	3,319
Restricted grants:		
Barchester Health	-	500
Young Manchester	19,926	19,926
Greater Manchester Mental Health	-	3,000
Manchester City Council South Locality	87,501	116,667
Consultancy Fees and Services Provided	12,600	6,490
Total Income	263,616	296,154
Expenditure		
Licences & Memberships	155	425
Marketing	2	-
Employment Costs	190,213	183,960
Recruitment	-	1,800
DBS Fees	-	23
Freelance Workers	450	6,175
Training	38	525
Funded Carers Events	13,444	4,956
Carer Travel	3,078	1,973
Partnership Fees	71,405	58,864
Childcare Vouchers	215	350
Staff Meetings	395	-
Small Society Lottery	60	-
Staff Expenses	-	1,557
Staff Taxi Travel	30	211
Staff Travel	1,470	538
Bad Debts	-	(200)
Room Hire & Storage	3,368	1,381
Refreshments	144	182
IT Maintenance	11,479	5,106
IT Infrastructure	144	144
Bank Charges	32	2
Minor Equipment	47	125
Repairs and Maintenance	-	288
Equipment Leasing	1,506	4,435
Telephone	1,750	6,842
Online Hosting	-	8,262
Rent and Rates	2,295	(1,490)
Insurance	4,837	2,057
Governance Costs	16,962	18,123
Post, Printing & Stationery	3,189	2,656
Depreciation	3,225	3,224
Total Expenditure	329,933	312,494
Surplus/(deficit for year)	(66,317)	(16,340)