

**REGISTERED COMPANY NUMBER: 06339300 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1124426**

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021  
FOR  
MANCHESTER PEOPLE FIRST

Cadishead Accountancy Services Limited  
Britannic House  
657 Liverpool Road  
Irlam  
Manchester  
Greater Manchester  
M44 5XD

MANCHESTER PEOPLE FIRST

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FOR THE YEAR ENDED 31ST MARCH 2021

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## MANCHESTER PEOPLE FIRST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

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 31st March 2021. 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**

The Company is a non-profit making organisation. Its objective is to challenge discrimination against people with learning difficulties in Greater Manchester and surrounding areas by:

The relief and support of such people through the provision of services which will enable them to obtain their full rights and privileges as citizens.

Supporting and encouraging self and group advocacy through the provision of support, assistance signposting and training.

To advance the education and training of the public, professionals and carers about the needs, skills and interests of people who have learning difficulties to enable people with learning difficulties to achieve full participation within the community.

##### **Significant activities**

Manchester People First will help Learning Disabled people have more choice and control over their lives through accessible information leading to more confident self-advocates.

Manchester People First will do this using a variety of different methods including workshops, conferences, information days, social events and training, this will be for Learning Disabled people, professionals, volunteers, organisations and other interested parties.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Company ensures it has approximately 3 months running cost and adequate redundancy costs for its staff in reserve.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees**

The Company may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors are to retire.

At each general meeting all of the directors must retire from office but may put themselves forward for re-appointment.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06339300 (England and Wales)

##### **Registered Charity number**

1124426



MANCHESTER PEOPLE FIRST

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2021

**Registered office**

3 Broughton Street  
Cheetham Hill  
Manchester  
Greater Manchester  
M8 8RF

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

Mr R J W Hughes	Trustee	
Mr P Hughes	Trustee	- appointed 30.03.21
Miss J Smith	Trustee	
Mr N J Cairns	Trustee	- appointed 30.03.21
Mr B Edwards	Trustee	- resigned 30.03.21

**Company Secretary**

Mr A A Needle

**Independent Examiner**

Colin Wilkinson FCA  
Cadishead Accountancy Services Limited  
Britannic House  
657 Liverpool Road  
Irlam  
Manchester  
Greater Manchester  
M44 5XD

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....  
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MANCHESTER PEOPLE FIRST  
FOR THE YEAR ENDED 31ST MARCH 2021

**Independent examiner's report to the trustees of Manchester People First ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**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

Colin Wilkinson  
FCA  
Cadishead Accountancy Services Limited  
Britannic House  
657 Liverpool Road  
Irlam  
Manchester  
Greater Manchester  
M44 5XD

Date: .....



## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

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MANCHESTER PEOPLE FIRST

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2021

	Not es	Unrestricted funds £	Restricted funds £	Year Ended 31.3.21 Total Funds £	Year Ended 31.3.20 Total Funds £
<b>EXPENDITURE ON</b>					
<b>Costs of generating funds</b>					
Raising funds		-	-	-	-
<b>Charitable activities</b>					
Self-advocacy	72,708	-			
		72,708			
75,692					
Just information project		-			
		1,293			
		1,293			
4,731					
Service audit assistant		-			
					42,595
		42,595			
56,569					
Partnership Board		-			
		7,802			
		7,802			
7,512					
Blackpool conference		-			
		-			
		-			
1,407					
LD covid grant		-			
		2,633			
		2,633			
-					
Chatty Tuesday drama		-			

298		-	
Ombudsman donation		-	
		-	
564		-	
Farm Food training		-	
		-	
140		-	
Break in costs		2,796	
		-	
-		2,796	
Tablet grant		3,210	
		-	
-		3,210	
Hate crime		-	
-		-	
189		-	
Winner Chapel donation		-	
		823	
-		823	
<b>Governance costs</b>			
	2,137	-	
2,095			2,137

<b>Total</b>					80,851
					55,146
					135,997
149,167					

<b>INCOME/(EXPENDITURE)</b>					1,133
					24,830
					25,963
5,836					

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	48,179	9,018	57,197	51,356
<b>Transfer funds</b>	24,642	(24,642)	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>73,954</u>	<u>9,206</u>	<u>83,160</u>	<u>57,197</u>

The notes form part of these financial statements

MANCHESTER PEOPLE FIRST

BALANCE SHEET  
AT 31ST MARCH 2021

	Not es	Unrestricted funds £	Restricted funds £	31.3.21 Total Funds £	31.3.20 Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	9	-	9	17
<b>CURRENT ASSETS</b>					
Debtors	1 0	18,702	-	18,702	6,232
Prepayments and accrued income		2,118	-	2,118	2,118
Cash at bank and in hand		<u>57,308</u>	<u>9,206</u>	<u>66,514</u>	<u>60,068</u>
		78,128	9,206	87,334	68,418

**CREDITORS**

Amounts falling due within one year  
11

(4,183)

-

(4,183)

(11,238)

**NET CURRENT ASSETS**

73,945

9,206

83,151

57,180

**TOTAL ASSETS LESS CURRENT LIABILITIES**

				73,954
		9,206		83,160
57,197				

**NET ASSETS**

				73,954
				9,206
				83,160
57,197				

**FUNDS**

	1			
	3			
Unrestricted funds		73,954		
Restricted funds		9,206	48,179	
		<u>          </u>	<u>9,018</u>	
<b>TOTAL FUNDS</b>		<u><u>83,160</u></u>	<u><u>57,197</u></u>	

The notes form part of these financial statements



MANCHESTER PEOPLE FIRST

BALANCE SHEET - CONTINUED

AT 31ST MARCH 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 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 Section 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 and deficit for each financial year in accordance with the requirements of Section 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 ..... and were signed on its behalf by:

.....  
Chairperson

.....  
Trustee

The notes form part of these financial statements





## **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.

### **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.

Computer equipment	- 33% 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.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

### **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. OTHER TRADING ACTIVITIES

	Year Ended 31.3.21	Year Ended 31.3.20
	£	£
Other income	<u>7,622</u>	<u>6,506</u>

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### MANCHESTER PEOPLE FIRST

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2021

## 3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>10</u>	<u>221</u>

## 4. RAISING FUNDS

### **Raising donations and legacies**

	31.3.21	31.3.20
	£	£
Depreciation	8	9
	<u>8</u>	<u>9</u>

## 5. NET INCOMING/(OUTGOING) RESOURCES

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

	Year Ended 31.3.21	Year Ended 31.3.20
	£	£
Depreciation - owned assets	8	9
Other operating leases	<u>21,000</u>	<u>21,110</u>

## 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

### **Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

## 7. S T

	31.3.21	31.3.20
Management	1	1
Support	<u>6</u>	<u>8</u>
	<u>7</u>	<u>9</u>

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

MANCHESTER PEOPLE FIRST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 March 2021

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricte d fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,838	600	2,438
<b>Charitable activities</b>			
Self-advocacy/Grants	69,000	76,838	145,838
Other trading activities	6,506	-	6,506
Investment income	<u>221</u>	<u>-</u>	<u>221</u>
<b>Total</b>	77,565	77,438	155,003

**EXPENDITURE ON**

Raising funds

-  
-  
-

**Charitable activities**

Self-advocacy/Grants

78,540  
70,627  
149,167

**Total**

78,540  
70,627  
149,167

**NET INCOME/(EXPENDITURE)**  
(975)  
6,811  
5,836

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	39,355	12,006	51,361
<b>Transfer funds</b>	9,799	(9,799)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>48,179</u></u>	<u><u>9,018</u></u>	<u><u>57,197</u></u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 March 2021

**9. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	<u>2,271</u>
<b>DEPRECIATION</b>	
At 1 April 2020	2,254
Charge for year	<u>8</u>
At 31 March 2021	<u>2,260</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>9</u>
At 31 March 2020	<u>17</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.201 £	31.3.20 £
Trade debtors	18,702	6,232
	<u>6,232</u>	<u>6,232</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Deferred grant income	-	7,058
Social security and other taxes	1,282	1,280
Accrued expenses	<u>2,901</u>	<u>2,900</u>
	4,183	11,238

**12. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21 £	31.3.20 £
Within one year	21,000	21,000
Between one to five years	<u>21,000</u>	<u>42,000</u>

MANCHESTER PEOPLE FIRST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 March 2021

**13. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Funds</b>			
General fund	48,179	25,775	73,95
Restricted fund	9,018	18	4
		8	9,206
<b>TOTAL FUNDS</b>		25,963	83,160
	<u>57,197</u>	<u>          </u>	<u>          </u>
Net balances in restricted funds, included in the above are as follows:		31.3 .21 £	31.3 .20 £
Chatty Tuesday			
Training for members	202		202
Wednesday group			
GM Gold project	-		2,716
Cooking club			
LD Covid grant	100		100
Winner Chapel donation			
	-		6,000
		6,	-
		460	-
			-
	2,267		
		177	
		<u>          </u>	<u>          </u>
<b>Restricted funds</b>		<u>9,216</u>	<u>9,018</u>

The funding we receive for agreed activities/events as stipulated in our contracts. Any funds not spent within the year are either carried forward or allocated to the core once the activity/event has been undertaken.

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

	Incomi ng resourc es £	Resour ces expend ed £	Moveme nt in funds £
<b>Unrestricted funds</b>			

General fund  
81,984  
(56,209)  
25,775

Restricted fund  
79,976  
(79,788)  
188

**TOTAL FUNDS**  
161,960  
(135,997)  
25,963



MANCHESTER PEOPLE FIRST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 March 2021

**Comparatives for movement in funds**

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
<b>Funds</b>			
General fund	39,355	8,824	48,179
Restricted fund	12,006	(2,988)	9,018
<b>TOTAL FUNDS</b>	<b>51,361</b>	<b>5,836</b>	<b>57,197</b>

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

	Incomi ng resourc es	Resour ces expend ed	Moveme nt in funds
	£	£	£

**Unrestricted funds**

General fund  
77,565  
(68,741)  
8,824  
Restricted fund  
77,438  
(80,426)  
(2,988)

**TOTAL FUNDS**  
155,003  
(149,167)  
5,836

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19	Net movement in funds	At 31.3.21
	£	£	£
<b>Funds</b>			
General fund	39,355	34,599	73,95
Restricted fund	12,006	(2,800)	4
<b>TOTAL FUNDS</b>	<u>51,361</u>	<u>31,799</u>	<u>83,160</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incomi ng resourc es £	Resour ces expend ed £	Moveme nt in funds £
<b>Unrestricted funds</b>			
General fund			
159,549			
(124,950)			
34,599			
Restricted fund			
157,414			
(160,214)			
(2,800)			
<b>TOTAL FUNDS</b>			
316,963			
(285,164)			
31,799			

#### 14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.



MANCHESTER PEOPLE FIRST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,905	2,438
<b>Other trading activities</b>		
Other income	7,622	6,506
<b>Investment income</b>		
Deposit account interest	10	221
<b>Charitable activities</b>		
Consultancy and training	2,700	800
Just info project	5,325	6,561
Support	1,184	7,299
Grants	<u>143,214</u>	<u>131,178</u>
	<u>152,100</u>	<u>145,838</u>
<b>Total incoming resources</b>	161,960	155,003
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Computer equipment	8	9
<b>Support costs</b>		
<b>Management</b>		
Meeting costs	136	3,966
<b>Finance</b>		
Bank charges	-	120
<b>Human resources</b>		
Wages	80,445	91,350
Social security	590	1,565
Pensions	5,702	6,177
Staff training	<u>-</u>	<u>-</u>
	86,737	99,092
<b>Other</b>		
Other operating leases	21,000	21,110
Professional Services	5,024	6,138
Insurance	2,030	2,081
Light and heat	732	1,627
Telephone	1,501	1,436
Printing postage & stationery	4,577	3,509
Sundries	892	1,428
Rates and water	1,305	1,915
Equipment and repairs	8,578	3,929
Publications and subscriptions	842	231
Travel	498	480
Carried forward	46,979	43,885

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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2021**

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