

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

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
MANCHESTER PEOPLE FIRST

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

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for the Year Ended 31 March 2022

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MANCHESTER PEOPLE FIRST

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. 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 costs 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 31 March 2022

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	
Mr N J Cairns	Trustee	
Miss J Smith	Trustee	(resigned 11.11.21)

Company Secretary

Mr A A Needle

Independent Examiner

Colin Wilkinson
FCA
Cadishead Accountancy Services Limited
Britannic House
657 Liverpool Road
Irlam
Manchester
Lancashire
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

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 2022.

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
Lancashire
M44 5XD

Date:

MANCHESTER PEOPLE FIRST

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		72	3,848	3,920	1,905
Other trading activities	2	-	-	-	4,312
Investment income	3	36	-	36	10
Charitable activities					
Self-advocacy		65,041	-	65,041	65,641
Service audit assistant		-	55,216	55,216	51,166
Partnership board		-	9,358	9,358	11,125
Cooking club		-	-	-	6,460
Break in cost		-	-	-	4,866
LD covid grants		-	-	-	4,900
Tablet grant		-	-	-	3,000
Consultancy and training		1,480	-	1,480	2,700
Just information project		-	6,053	6,053	5,325
Manchester Flu video		-	-	-	550
International Womens day		500	-	500	-
Hate crime grant		500	-	500	-
Manchester wellbeing fund		3,000	-	3,000	-
Support		1,369	-	1,369	-
Total		<u>71,998</u>	<u>74,475</u>	<u>146,473</u>	<u>161,960</u>

The notes form part of these financial statements

MANCHESTER PEOPLE FIRST**STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
EXPENDITURE ON					
Raising funds		-	-	-	-
Charitable activities					
Self-advocacy		75,753	-	75,753	72,708
Just information project		-	1,159	1,159	1,293
Service audit assistant		-	32,008	32,008	42,595
Partnership Board		-	6,987	6,987	7,802
LD covid grant		2,267	-	2,267	2,633
Break in costs		-	-	-	2,796
Tablet grant		-	-	-	3,210
Winner Chapel donation		21	-	21	823
Manchester wellbeing fund		617	-	617	-
Hate crime grant		567	-	567	-
International Womens day		452	-	452	-
Don Giovanni donation		-	432	432	-
Michael Colins donation		-	480	480	-
Governance costs		2,227	-	2,227	2,137
Total		<u>81,904</u>	<u>41,066</u>	<u>122,970</u>	<u>135,997</u>
NET INCOME/(EXPENDITURE)		(9,906)	33,409	23,503	25,963
RECONCILIATION OF FUNDS					
Total funds brought forward		73,954	9,206	83,160	57,197
Transfer funds		33,119	(33,119)	-	-
TOTAL FUNDS CARRIED FORWARD		<u>97,167</u>	<u>9,496</u>	<u>106,663</u>	<u>83,160</u>

The notes form part of these financial statements

MANCHESTER PEOPLE FIRST

BALANCE SHEET

31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	7	6	-	6	9
CURRENT ASSETS					
Debtors	8	45,249	-	45,249	18,702
Prepayments and accrued income		1,500	-	1,500	2,118
Cash at bank and in hand		<u>54,797</u>	<u>9,496</u>	<u>64,293</u>	<u>66,514</u>
		101,546	9,496	111,042	87,334
CREDITORS					
Amounts falling due within one year	9	(4,385)	-	(4,385)	(4,183)
		<u>97,161</u>	<u>9,496</u>	<u>106,657</u>	<u>83,151</u>
NET CURRENT ASSETS					
		97,167	9,496	106,663	83,160
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>97,167</u>	<u>9,496</u>	<u>106,663</u>	<u>83,160</u>
NET ASSETS					
		<u>97,167</u>	<u>9,496</u>	<u>106,663</u>	<u>83,160</u>
FUNDS	10				
Unrestricted funds				97,167	73,954
Restricted				<u>9,496</u>	<u>9,206</u>
TOTAL FUNDS				<u>106,663</u>	<u>83,160</u>

The notes form part of these financial statements

MANCHESTER PEOPLE FIRST

BALANCE SHEET - CONTINUED

31 March 2022

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

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

.....

- Trustee

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Other income	<u>-</u>	<u>4,312</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>36</u>	<u>9</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	3	8
Other operating leases	<u>21,000</u>	<u>21,000</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	905	1,000	1,905
Charitable activities			
Self-advocacy/Grants	73,448	78,976	152,424
Other trading activities	7,622	-	7,622
Investment income	<u>9</u>	<u>-</u>	<u>9</u>
Total	<u>81,984</u>	<u>79,976</u>	<u>161,960</u>
EXPENDITURE ON			
Raising funds	-	-	-
Charitable activities			
Self-advocacy/Grants	<u>80,851</u>	<u>55,146</u>	<u>135,997</u>
Total	<u>80,851</u>	<u>55,146</u>	<u>135,997</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	1,133	24,830	25,963
RECONCILIATION OF FUNDS			
Total funds brought forward	48,179	9,018	57,197
Transfer funds	24,642	(24,642)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>73,954</u>	<u>9,206</u>	<u>83,160</u>
7. TANGIBLE FIXED ASSETS			
			Computer equipment £
COST			
At 1 April 2021 and 31 March 2022			<u>2,271</u>
DEPRECIATION			
At 1 April 2021			2,262
Charge for year			<u>3</u>
At 31 March 2022			<u>2,265</u>
NET BOOK VALUE			
At 31 March 2022			<u>6</u>
At 31 March 2021			<u>9</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.3.22	31.3.21
		£	£
Trade debtors		<u>45,249</u>	<u>18,702</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	-	1,282
Accrued expenses	<u>4,385</u>	<u>2,901</u>
	4,385	4,183

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Funds			
General fund	73,954	23,213	97,167
Restricted fund	9,206	290	9,496
	<u>83,160</u>	<u>23,503</u>	<u>106,663</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	71,998	(81,904)	(9,906)
Restricted fund	74,475	(41,066)	33,409
	<u>146,473</u>	<u>(122,970)</u>	<u>23,503</u>

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	48,179	25,775	73,954
Restricted fund	9,018	188	9,206
	<u>57,197</u>	<u>25,963</u>	<u>83,160</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	81,984	(56,209)	25,775
Restricted fund	79,976	(79,788)	188
	<u>161,960</u>	<u>(135,997)</u>	<u>25,963</u>

10. MOVEMENT IN FUNDS - continued

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	48,179	48,988	97,167
Restricted fund	9,018	478	9,496
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>57,197</u>	<u>49,466</u>	<u>106,663</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,982	(162,755)	(8,773)
Restricted fund	154,451	(96,212)	58,239
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>308,433</u>	<u>(258,967)</u>	<u>49,466</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

12. STAFF COSTS

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

	31.3.22	31.3.21
Management	1	1
Support	<u>4</u>	<u>6</u>
	<u>5</u>	<u>7</u>

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

12. LEASING AGREEMENTS

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

	31.3.22 £	31.3.21 £
Within one year	21,000	21,000
Between one to five years	-	21,000

MANCHESTER PEOPLE FIRST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,920	1,905
Other trading activities		
Other income	-	7,622
Investment income		
Deposit account interest	36	9
Charitable activities		
Consultancy and training	1,480	2,700
Just info project	6,053	4,675
Support	1,369	-
Grants	<u>133,615</u>	<u>145,049</u>
	<u>141,667</u>	<u>152,424</u>
Total incoming resources	146,473	161,960
EXPENDITURE		
Raising donations and legacies		
Computer equipment	3	8
Support costs		
Management		
Meeting costs	240	136
Human resources		
Wages	63,780	70,318
Social security	13,229	10,717
Pensions	<u>6,044</u>	<u>5,702</u>
	83,053	86,737
Other		
Other operating leases	21,000	21,000
Professional Services	3,635	5,024
Insurance	2,191	2,030
Light and heat	773	732
Telephone	1,656	1,501
Printing postage & stationery	3,924	4,577
Sundries	553	892
Rates and water	823	1,305
Equipment	1,776	8,578
Publications and subscriptions	586	842
Travel	<u>530</u>	<u>498</u>
	37,447	46,979

This page does not form part of the statutory financial statements

MANCHESTER PEOPLE FIRST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
Other		
Governance costs		
Accountancy and legal fees	<u>2,227</u>	<u>2,137</u>
Total resources expended	<u>122,970</u>	<u>135,997</u>
Net income	<u>23,503</u>	<u>25,963</u>