

LMCP CARE LINK

**REGISTERED COMPANY NUMBER 06729806 (ENGLAND)
REGISTERED CHARITY NUMBER: 1128263**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

COMMUNITY ACCOUNTANCY SERVICE LIMITED
THE GRANGE
PILGRIM DRIVE
BESWICK
MANCHESTER
M11 3TQ

LMCP CARE LINK

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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

The trustees 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 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 2015).

Reference and administrative information

Charity Name: LMCP Care Link

Charity Number: 1128263

Company Number: 06729806

Directors and trustees

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

Key management personnel: Trustees and Directors

Mr George Devlin

Dr Jaswinder Singh Bamrah

Dr Saniya Zahra Ali

Prof Sara Ryan (appointed 28th November 2022)

Company Secretary

Mr Ahmed I Lambat

Senior Managers

Mr George Devlin

Dr Saniya Ali

Mr Ahmed I Lambat

Registered Office

St James and St Clement Pastoral Centre

95A Princess Road

Moss Side, Manchester

M14 4TH

Independent Examiners

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick, Manchester

M11 3TQ

Bankers

The Cooperative Bank plc

Delf House, Skelmersdale

Lancashire

CCLA Investment Management Ltd

Senator House, 85 Queen Victoria Street

London, EC4V 4ET

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Structure, governance and management

LMCP Care Link is a company limited by guarantee governed by its Memorandum and Articles of Association dated 22ND October 2008. It is registered as a charity with the Charity Commission dated 25th February 2009.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting. Directors shall serve for a period of three years with one third retiring annually and being eligible for re-election.

Trustee induction and training

New trustees are given a full induction into all aspects of the development and delivery of services by LMCP Care Link.

This includes:

- Meetings with the Chair and Manager
- Copies of all policies and procedures linked to the delivery of services
- Attending staff meeting to get to know the staff within the organisation
- Visits to the activities and events delivered by LMCP Care Link

Trustees are given access to briefings and information on:

- New policies and procedures within the organisation
- Developments within the field of health and social care
- Changes and developments within local and national government funding, priorities and organisational structures

Organisation

The board of trustees administers the charity. The board normally meets quarterly and are responsible for the strategic direction and policy of the Charity. The members are from a wide variety of professional backgrounds relevant to the work of the Charity. A Manager /Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity with the assistance of the office and project staff/managers. The Manager/Chief Executive is responsible for ensuring that the Charity delivers the services specified and that key performance indicators are met. The office and project staff are responsible for the day to day operational management of the charity, individual supervision of the staff team and also ensuring the staff team continue to develop their skills and working practices in line with good practice.

Aims, Objectives and Activities

The core aim of LMCP Care Link is to improve people's health and wellbeing by enabling them to become more independent and take control and responsibility over their lives.

Our objectives are to:

- provide advice, guidance, information and support to people from South Asian communities living in Trafford and Manchester to enable them to access appropriate health and social care services
- enable people from BME communities living in Trafford and Manchester to access appropriate health and social care services
- engage people from BME communities living in Trafford and Manchester in the development and delivery of social care services in their area
- work with health and social care providers at a strategic and operational level to develop and deliver services that are accessible to people from South Asian communities.

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The charity furthers its charitable purposes for the public benefit through the provision of a range of early intervention and prevention services designed to promote independence and enable people to take more responsibility for their own health and well-being.

These include:

- Monthly carers meetings
- Weekly self-help group
- Weekly drop in sessions
- Advice, information and guidance surgeries

The trustees 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.

We involve the individual, their family and the wider community to address the issues that create barriers to them living healthy and independent lives.

This year we have continued to:

- Hold our annual consultation meeting with the carers group to agree our priorities and activities for the year
- Reviewed feedback from the carers group and women's mental health group
- Included compliments and complaints as a regular item on our staff meeting agendas
- Reviewed all feedback from our commissioners
- Monitored, reviewed and evaluated all elements of service delivery as part of our reporting cycle to our commissioners and funders

In addition we have:

- Continued to support the development of the Carers Manchester Network and the delivery of a carers strategy in Manchester
- Continued to support the development of Trafford Community Collective
- Contributed towards the development of a range of strategic and policy initiatives in Manchester and Trafford designed to reduce health inequalities
- Supported the development of policy and research around health and social care through partnerships with York and Manchester Metropolitan Universities.

This year our services have included:

- a drop-in per week for South Asian women with mental health needs
- Monthly carers group meetings
- Assessment of needs and provision of culturally and religiously appropriate practical and emotional support
- Support for self-help groups around mental health awareness, reducing social isolation and loneliness, improving employment prospects, effective management of mental health and other long term health conditions
- Partnership work with statutory, VCS and independent organisations to improve the availability and uptake of services
- Contributing towards the development of research projects to ensure they address the needs of people from BME communities

This work has enabled us to demonstrate positive outcomes in the following areas:

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- Supporting the positive contribution older people make to their communities
- Improving the resilience of individuals and communities
- Supporting people to find work, stay in work and progress at work
- Increasing volunteering across the city of Manchester and in Trafford
- Collectively improving our health and wellbeing and being more active as adults and children
- The strategic development and delivery of policies and services that meet the needs of people from BME communities.

LMCP Care Link Chair's Report 2022/2023.

I indicated in my report for 2021/2022 this year was always going to be very challenging. While it was the first year, we could safely say we were out of COVID, it was clear that the impact of COVID had highlighted and exacerbated deep seated health inequalities. It has also left a legacy of fear and anxiety within many sections of the community that has made communication, engagement, and involvement more difficult.

Within this environment 2022/2023 was also our first year of operation with a significantly reduced budget and staffing resource. Given this situation I think it is appropriate for me to thank our management team and staff for the way they responded to this situation and their continued commitment to LMCP. This commitment enabled us to minimise the effects of these changes to service delivery and the impact on the people who use our services while allowing us to look to the future and take advantage of the opportunities that lay ahead in 2022/2023.

Given this background I think it is appropriate to start this report by thanking our management team, staff, volunteers and board members for the commitment, tenacity and perseverance they have demonstrated throughout this period to ensure that we were able to maintain a level of service that provided reassurance to the people who use our services while moving away from the strict health and safety guidelines required to minimise the spread and impact of COVID on the individuals, families and communities we serve.

In Manchester we continued to receive our development funding. This was the final year of this funding which allowed us to continue to deliver the core elements of our services to carers, older people, and women with mental health needs. As indicated in previous reports we deliver our services within a person centred, holistic, community-based framework. This allows us to take a long-term approach to developing relationships with the people who use our services and the partners and agencies we work with to maximise the impact of our work to promote resilience and independence within South Asian Communities in Manchester.

The success of our approach can clearly be seen in the monitoring reports we provide to our commissioners; these reports include a range of quantitative data supported by case studies and feedback from people who use our services, colleagues and partners.

In addition to our development funding, we continued to support the development of the Carers Manchester Contact Point, The Carers Locality Partnership, and the Manchester Carers Network. Throughout 2022/2023 this work was extensively reviewed and evaluated by Manchester City Council and Manchester Health Care Commission; the outcome of the review was very positive leading to commitment to commission these services within a sustainable framework in 2023/2024.

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In Trafford we continued to deliver services through our Information and Advice contract. As indicated in my report for 2021/2022 we were successful in securing a three-year contract with the potential of a further two-year extension. This has allowed us to maintain a presence at a strategic level and to make a positive contribution to the strategic development and delivery of health and social care services through the development of the Trafford Community Collective.

In March this year we contributed to the development and delivery of a 'Listening Event' in Old Trafford. The aim of the event was to bring people from diverse communities together to talk about the prevention and management of diabetes. Over 80 people attended the event and told us about their experience, how things could be improved and how they could contribute to the development of a community-based approach in this area.

The success of the event has led to the development of a community-based partnership that includes GM ICB Trafford Locality who have secured funding to support the delivery of a community-based approach to the prevention and management of diabetes in 2023/2024.

In November 2022 we applied to Manchester City Council for Our Manchester funding to deliver the core services to Older People, Carers, and women with mental health needs. We were informed at the beginning of February that our application was not successful. This was a huge disappointment and major setback to the future delivery of services to people from South Asian Communities in Manchester. Following consultation with Officers and Councillors from Manchester City Council we received an allocation of £20,000 for one year to support carers from South Asian Communities.

Throughout March 2023 we consulted our staff, service users and trustees to consider the options for the future of LMCP. As indicated in my report from 2020/2021 we had to manage a 40% reduction in our budget, the loss of the Our Manchester funding meant we needed to find an additional £45,000 worth of savings.

Throughout the consultation we considered a number of options that included dissolving the charity. In the end there was overwhelming support for us to use our reserves to build on our work with Lloyds Foundation to create a new model of funding and service delivery for LMCP.

As indicated in my report of 2021/2022 we worked with the consultant from Lloyds Foundation to work in several areas that included:

- Engagement with our partners and stakeholders
- The delivery of staff engagement workshops
- The development of our priorities and business plan for the period 2021/2024

The outcomes of this work was very positive and have given us a very clear indication of where we should concentrate our resources and energy over the year – areas that have been highlighted include:

- A focus on marketing and publicity to create awareness of the scale and scope of our work
- The consolidation of our learning and development offer around cultural awareness, equality, and inclusion
- The scope for developing our consultant role in relation to equality and inclusion

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- Different models of funding that include charging, sponsorship, and membership

Over the next year we have an opportunity to develop the work in these areas while ensuring we deliver on our core business within the carers network and our Trafford contract. Having said that it does indicate that despite all of the challenges we face we are committed to the future development of LMCP.

We know that COVID has changed the world of health and social care as we know it and that the system and structural changes arising from the Health and Social Care Act will create challenges and opportunities as we move into the future. We are confident that we can be part of these changes and continue to make our contribution to ensuring any future model for service delivery respects the cultural identities of the people who use these services.

Our model of service delivery provides the basis for our knowledge and understanding of the needs of people within communities, enables us to engage effectively to support people to take responsibility for their own health and wellbeing. It gives us the confidence to engage strategically with a view to ensuring the needs of people from these communities are accurately reflected in future models of service delivery.

The work summarised in this report demonstrates how we have managed some very significant challenges over the last 12 months. As ever we have only achieved through the commitment of our management team, staff, volunteers and trustees who continue to deliver services that engage people at an individual, family and community level. I started this report by thanking all of them for this commitment over the last 12 months and I would like to end it by repeating these thanks.

Everyone has demonstrated a level of commitment and confidence that has enabled us to look forward despite the seemingly insurmountable challenges we have faced. Without their continued flexibility and enthusiasm to go the extra mile we would not be able to look forward to 2022/2023 with any level of optimism and enthusiasm.

I would like to thank our manager for his leadership, his capacity to provide advice and support in a structured and non-threatening way and his ability to create a working environment that brings out the best in people. I would also like to thank our volunteers for the added value they bring to our work and for the commitment and respect they show to the people who use our services.

A company like this, with a small group of directors, depends a great deal on the conscientious efforts of its staff, and we as directors are grateful for those efforts. I would therefore like to thank my colleagues on the Board for their support and encouragement over the last 12 months. I would like to welcome our new Board member Professor Sara Ryan who joined the Board in November 2022.

The contribution, involvement and challenge of the Board is invaluable and I would like to personally thank them for the time and commitment they have demonstrated over the last 12 months.

Finally, I would like to thank Yusuf Lambat for all of his work and dedication to the development of LMCP since 2015. Yusuf left LMCP this year. It is fair to say that he has been missed by everyone.

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While we all miss his enthusiasm, commitment, knowledge, experience and at times his challenge we wish him well in his new role for the future.

George Devlin
Chair, LMCP Care Link
31ST August 2023

Financial review

Total income for the year was £140,442 (2022 £158,301) and total expenditure was £137,242 (2022 £138,804) leaving a surplus of £3,200. Through diligent budget monitoring we have reviewed our finances and are confident that we have a financial plan and strategy in place to support the development of the company/charity as we move forward.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest bearing charities deposit (COIF) funds.

Reserves policy and going concern

LMCP has a current account with the Co-operative Bank, and a related Business Reserve account. It also has a deposit account with Charities Official Investment Fund managed by CCLA.

LMCP Board of trustees has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) should be sufficient to meet liabilities and redundancy payments and also to keep the organisation running at a minimum level should there be a significant drop in funding.

The board regularly reviews the amount of reserves that are required to ensure that they are adequate to fulfil our continuing obligations and, should the organisation have to close or restructure, to give adequate notice and/or redundancy payments to its staff.

The balance held in unrestricted reserves at 31st March 2023 was £117,180 of which £116,877 is free reserves, after allowing for designated funds and those tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure.

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

Having regard to the budget and available reserves the trustees consider that the charity is a going concern.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces.

External risks to funding have led to a greater emphasis being placed on developing the profile of the organisation, increasing the range of services provided and exploring new opportunities for future service delivery. The trustees see this as the most effective means of managing and mitigating the risk to funding and the future of the organisation.

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We have included and involved staff to review the way we work and to keep them up to date and enable them to contribute to managing and mitigating the risks associated with the loss of our funding.

In addition to this major risk we have also completed a full risk assessment covering all elements of health, safety and welfare of our staff and service users.

Plans for Future Periods

Our immediate and short term plan is to continue delivering high quality early intervention and prevention services to people from South Asian communities in Manchester and Trafford.

As we do this we will continue to look for new opportunities to build the company within a framework that enables us to extend our reach, and influence the strategic planning and delivery of health and social care services to people from these communities. We will build on the work started through Our Manchester development programme while continuing to focus on the development and delivery of the Manchester Carers Strategy, the Carers Network Learning and Development programme and the Trafford Community Collective.

In the medium to long term we will expand the range of services we provide that will build on the knowledge, skills and expertise of the staff, managers and the board members. An overview of these services is included in our Chair's report.

We will continue to develop the Cultural Awareness training and consultancy elements of our work. We will continue to raise and challenge issues related to health and well-being inequality among the communities we work with and we will engage widely in the development of a partnership approach to service delivery.

Related parties and co-operation with other organisations

Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Trustees responsibilities in relation to the financial statements

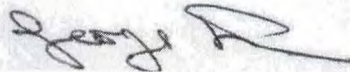
The charity trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements 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 consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards 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 trustees 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 Companies 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 trustees



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LMCP CARE LINK

I report on the accounts of the company for the Year Ended 31st March 2023, which are set out on pages 11 to 19.

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 Institute of Chartered Accountants in England and Wales.

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.

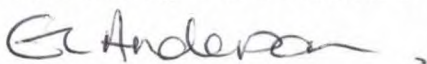
Independent examiner's statement

In connection with my examination, except as disclosed below, 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.



EL Anderson MA FCA CTA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Date: 31st August 2023

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

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME FROM:	Notes				
Donations		2,250	-	2,250	-
Charitable Activities	(5)	50,943	85,912	136,855	158,269
Investment Income		1,337	-	1,337	32
TOTAL		54,530	85,912	140,442	158,301
EXPENDITURE ON:					
Charitable activities	(6)	44,966	92,276	137,242	138,804
TOTAL		44,966	92,276	137,242	138,804
Net movement in funds		9,564	(6,364)	3,200	19,497
Gross Transfer between funds	(14)	(3,071)	3,071	-	-
Reconciliation of funds					
Total funds brought forward	(14)	110,687	5,075	115,762	96,265
Total funds carried forward	(14)	117,180	1,782	118,962	115,762

The statement of financial activities includes all gains and losses in the year. All incoming resources, and resources expended derive from continuing activities.

The notes on pages 14 to 19 form part of these accounts.

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BALANCE SHEET AS AT 31 MARCH 2023

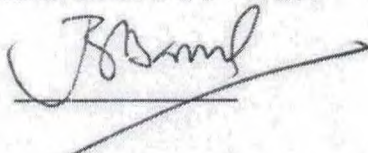
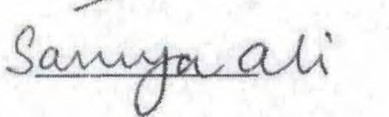
Reg. co.no. 06729806

	Notes	2023 £	2022 £
FIXED ASSETS	(10)		
Tangible Fixed Assets		1,024	2,047
CURRENT ASSETS			
Debtors	(11)	1,299	10,933
Cash Deposits		76,000	76,000
Cash at Bank and in Hand		54,669	57,979
		<u>131,968</u>	<u>144,912</u>
CREDITORS:			
Amounts falling due within one year	(12)	<u>(14,030)</u>	<u>(31,197)</u>
NET CURRENT ASSETS		117,938	113,715
TOTAL NET ASSETS		<u><u>118,962</u></u>	<u><u>115,762</u></u>
THE FUNDS OF THE CHARITY			
Unrestricted Funds	(14)	117,180	110,687
Restricted Funds	(14)	1,782	5,075
Total Charity Funds		<u><u>118,962</u></u>	<u><u>115,762</u></u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved on behalf of the Trustees:

Dr Jaswinder Bamrah (Trustee)

Dr Saniya Ali (Trustee)

Date: 31st August 2023

The notes on pages 14 to 19 form part of these accounts.

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2023

**RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW
FROM OPERATING ACTIVITIES**

	2023	2022
	£	£
Net movement in funds	3,200	19,497
Add back depreciation	1,023	1,492
Deduct investment income	(1,337)	(32)
Decrease/(increase) in debtors	9,634	(6,502)
Increase/(decrease) in creditors	(17,167)	11,204
Net cash used in operating activities	<u>(4,647)</u>	<u>25,659</u>
Cash flows from investment activities:		
Interest	1,337	32
Purchase of fixed assets	-	(3,069)
Net cash provided by investing activities	<u>1,337</u>	<u>(3,037)</u>
 Increase/(decrease) in cash and cash equivalents during the year	 (3,310)	 22,622
 Cash and cash equivalents brought forward	 133,979	 111,357
Cash and cash equivalents carried forward	<u><u>130,669</u></u>	<u><u>133,979</u></u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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 (FRS 102) issued in January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) 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, having regard to funding secured for 2023/24.

(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 is one restricted fund at the year end.

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 14.

(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.

(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 staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 7.

(g) Charitable Activities

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

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

(h) Tangible fixed assets and depreciation

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:- Computers and Equipment 33 1/3% on cost

(i) Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not registered for VAT.

(j) Pensions

The charity administers contributions to a pension scheme, that is auto-enrolment compliant. Contributions are charged to expenditure as they fall due. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(k) Contingent liabilities

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

(l) Amounts Due Under Operating Leases

Rentals are charged to income and expenditure as they fall due.

(m) Debtors - Trade and other debtors are recognised at settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.**(n) 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 INCOME**

This represents grants, contracts, service level agreements and sundry income receivable for the provision of care and social welfare services.

3 NET INCOME FOR THE YEAR

This is stated after charging:

Depreciation - owned assets

Independent Examination

Other financial Services

	2023	2022
	£	£
Depreciation - owned assets	1,023	1,492
Independent Examination	882	882
Other financial Services	927	906

4 TAX ON SURPLUS ON ORDINARY ACTIVITIES

	-	-
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5 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Carers Manchester Contact Point	-	28,644	28,644	-	29,461	29,461
Our Manchester	-	40,720	40,720	-	40,720	40,720
Central Mcr Carers Locality Partnership	-	-	-	-	11,540	11,540
NHS Gr Manchester - Long Covid Peer Support Group Dev.	-	10,000	10,000	-	-	-
Lloyds Foundation (£18,750 deferred)	18,750	-	18,750	25,000	-	25,000
Trafford MBC (Information & Advice)	17,000	-	17,000	21,250	-	21,250
Trafford Winter Resilience	-	6,548	6,548	-	6,548	6,548
Trafford MBC Infection Control 1 & 2	-	-	-	-	15,000	15,000
Research	15,193	-	15,193	5,000	-	5,000
Workshops	-	-	-	3,750	-	3,750
Total	50,943	85,912	136,855	55,000	103,269	158,269

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (cont...)

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Tuition & £	Information, £	Total 2023 £
Employment Costs	6,740	110,845	117,585
Recruitment & DBS Checks	16	46	62
Travel Costs	-	183	183
Database Costs	-	384	384
Research Costs	320	-	320
Publicity	-	46	46
Diabetes Project, Refreshments & Drop In Expenses	-	790	790
Service User data costs	-	1,030	1,030
Room Hire	-	1,605	1,605
Publications & Subscriptions	37	106	143
Support Costs	5,904	8,308	14,212
Governance Costs	227	655	882
	<u>13,244</u>	<u>123,998</u>	<u>137,242</u>
Restricted Funds	-	92,276	92,276
Unrestricted Funds	<u>13,244</u>	<u>31,722</u>	<u>44,966</u>
	<u>13,244</u>	<u>123,998</u>	<u>137,242</u>
Previous Year:			Total 2022 £
Employment Costs	779	109,537	110,316
Recruitment & DBS Checks	14	283	297
Travel Costs	-	33	33
Database Costs	-	9,659	9,659
Diabetes Project & Drop In Expenses	-	119	119
Service User data costs	-	787	787
Room Hire	-	463	463
Publications & Subscriptions	9	134	143
Support Costs	2,411	13,694	16,105
Governance Costs	72	810	882
	<u>3,285</u>	<u>135,519</u>	<u>138,804</u>
Restricted Funds	-	99,187	99,187
Unrestricted Funds	<u>3,285</u>	<u>36,332</u>	<u>39,617</u>
	<u>3,285</u>	<u>135,519</u>	<u>138,804</u>

7 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	General £	Governance £	Total 2023 £	General £	Governance £	Total 2022 £
Printing, Post & Stationery	9	-	9	26	-	26
Use of Premises	9,522	-	9,522	10,880	-	10,880
Cleaning & PPE	3	-	3	71	-	71
Telephone & Internet	948	-	948	653	-	653
Minor Equipment	49	-	49	45	-	45
Sundry	180	-	180	-	-	-
Web & IT Costs	257	-	257	827	-	827
Insurance	1,294	-	1,294	1,205	-	1,205
Depreciation	1,023	-	1,023	1,492	-	1,492
Payroll Costs	927	-	927	906	-	906
Accountancy	-	882	882	-	882	882
	<u>14,212</u>	<u>882</u>	<u>15,094</u>	<u>16,105</u>	<u>882</u>	<u>16,987</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

8 STAFF COSTS

Staff costs were as follows:

	2023 £	2022 £
Wages and Salaries	111,796	105,634
Social Security Costs	3,006	2,427
Pension Costs	2,783	2,255
	<u>117,585</u>	<u>110,316</u>

The charity considers its key management personnel comprises the Chair and senior managers. The total employment benefits, including employer pension contributions of the key management personnel was £ 29,626 (previous year: £ 25,620). No employees has benefits in excess of £60,000 (2022: none).

During the year the charity employed 10 people part-time.

The average number of employees, calculated on the basis of full time equivalents, was as follows:

Services	3	3
Management	<u>1</u>	<u>1</u>
	<u>4</u>	<u>4</u>

9 TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

Other than disclosed below no members of the management committee received any remuneration or travel costs during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022 - £nil).

10 TANGIBLE FIXED ASSETS

	Computer & Other Equipment £	Total £
<u>COST</u>		
As at 1 April 2022	4,387	4,387
Additions	-	-
Disposals	-	-
As At 31 March 2023	<u>4,387</u>	<u>4,387</u>
<u>DEPRECIATION</u>		
As at 1 April 2022	2,340	2,340
Charge for the Year	1,023	1,023
Disposals	-	-
As At 31 March 2023	<u>3,363</u>	<u>3,363</u>
NET BOOK VALUE at 31st March 2023	<u>1,024</u>	<u>1,024</u>
NET BOOK VALUE at 31st March 2022	<u>2,047</u>	<u>2,047</u>

11 DEBTORS

	2023 £	2022 £
Other Debtors	26	8,407
Prepayments	1,273	2,526
	<u>1,299</u>	<u>10,933</u>
Restricted	-	6,959
Unrestricted	1,299	3,974
	<u>1,299</u>	<u>10,933</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Deferred Income	10,000	25,298
Accruals	4,030	5,899
	<u>14,030</u>	<u>31,197</u>
Restricted	10,000	11,186
Unrestricted	4,030	20,011
	<u>14,030</u>	<u>31,197</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

13 DEFERRED INCOME

	2023	2022
	£	£
Balance Brought Forward	25,298	18,750
Released during the year	(25,298)	(18,750)
Deferred during the year	10,000	25,298
Balance Carried Forward	10,000	25,298

Deferred income comprises grants paid in advance.

14 ANALYSIS OF CHARITABLE FUNDS

	Balance 1 April 2022	Incoming	Transfers	Outgoing	Balance 31 March 2023
	£	£	£	£	£
Restricted Funds					
Carers Mcr Contact Point	-	28,644		(28,644)	-
Our Manchester	-	40,720	3,071	(43,791)	-
Trafford Winter Resilience	1,224	6,548		(7,772)	-
Trafford MBC Infection Control 1 & 2	3,092	-		(2,126)	966 (1)
NHS Gr Manchester - Long Covid Peer Support Group	-	10,000		(9,943)	57
NHS North West -Diabetes Work	759	-		-	759
	5,075	85,912	3,071	(92,276)	1,782
Unrestricted Funds					
General Funds	110,687	54,530	(3,071)	(44,966)	117,180
	110,687	54,530	(3,071)	(44,966)	117,180
Total Funds	115,762	140,442	-	(137,242)	118,962

(1) Trafford MBC balance includes assets with a book value of £712 still to be depreciated.

Previous Year	Balance 1 April 2021	Incoming	Transfers	Outgoing	Balance 31 March 2022
	£	£	£	£	£
Restricted Funds					
Carers Mcr Contact Point	-	29,461		(29,461)	-
Our Manchester	-	40,720		(40,720)	-
C Mcr Carers Locality Partnership	-	11,540		(11,540)	-
Trafford Winter Resilience	-	6,548		(5,324)	1,224
Trafford MBC Infection Control 1 & 2	-	15,000		(11,908)	3,092
DCMS Community Match Challenge	115	-		(115)	-
NHS North West -Diabetes Work	878	-		(119)	759
	993	103,269	-	(99,187)	5,075
Unrestricted Funds					
General Funds	95,272	55,032		(39,617)	110,687
	95,272	55,032	-	(39,617)	110,687
Total Funds	96,265	158,301	-	(138,804)	115,762

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	2023 £
Fixed Assets	303	721	1,024
Current Assets	120,907	11,061	131,968
Current Liabilities	(4,030)	(10,000)	(14,030)
Net Assets at 31 March	117,180	1,782	118,962

	General Funds £	Restricted Funds £	2022 £
Fixed Assets	605	1,442	2,047
Current Assets	130,093	14,819	144,912
Current Liabilities	(20,011)	(11,186)	(31,197)
Net Assets at 31 March	110,687	5,075	115,762

16 CONTROLLING PARTIES

The company is under the joint control of the board of voluntary trustees named on Page 1.

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.

18 POST BALANCE SHEET EVENTS & GOING CONCERN

The trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented.

The charity continues to adapt to work within the constraints of available funding.