

LMCP CARE LINK

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

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

LMCP CARE LINK

**REGISTERED COMPANY NUMBER 06729806 (ENGLAND)
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Report of the trustees for the year ended 31st March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2024 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

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 continued to:

- Hold our annual consultation meeting with the carers group to agree our priorities and activities for the year
- Reviewed feedback from service users
- 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:

- 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 included:

- 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:

- Supporting the positive contribution older people make to their communities

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- 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 2023/2024

I indicated in my report of 2022/2023 that this year was always going to be very challenging. While we were out of COVID, it had left a legacy of fear and anxiety within many sections of the community that has made communication, engagement and involvement more difficult. I also indicated that 2022/2023 would be our first year of operation with a significantly reduced budget and staffing resource.

I also reported that we were informed at the beginning of February 2023 that our application to the Our Manchester Fund for three-year funding, covering the period 2023 – 2026, 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.

Clearly the loss of £45,000 meant we were unable to deliver the same level of service that we have delivered over the last 10 years. Following a period of thorough and prolonged consultation with our board, staff, volunteers, and people who use our services we identified a number of options for the future. In the end the board agreed to use some of our reserves to focus on creating a sustainable future for LMCP by building on our core values of:

- Integrity
- Excellence
- Respect
- Dignity
- Innovation

In effect this meant we would move away from direct service delivery and focus on:

- Consultation and engagement
- Developing partnerships at a community level
- Empowering people to become more independent
- Representation and advocacy with a view to realising our vision of improving equality, wellbeing and independence

Given this background I think it is appropriate for me to thank our management team and staff for the way they responded to this situation and the continued commitment they demonstrated throughout 2023/2024 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 direct service delivery in Manchester.

This commitment enabled us to realise the benefits of these changes to service delivery and the impact on the people who use our services and allowed us to look to the future and take advantage of the opportunities that lay ahead in 2023/2024.

As a result of our new approach, we secured an allocation of £20,000 for 2023-2024 to support carers from South Asian Communities in Manchester and an additional £17,000 from the Our Manchester Cost-of-Living Grants programme in November 2023.

This additional funding allowed us to continue delivering reduced services within the person centred, holistic, community-based framework that 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 aim of the cost-of-living grant to minimise the impact of the cost of living on Manchester residents, allowed us to continue and / or enhance current delivery of activities which contribute to a sustained recovery from cost of living-related issues and minimise the impact of poverty.

We delivered a range of activities that provided:

- Advice services, especially related to financial management support
- Debt recovery support
- Support to access unclaimed benefits
- Employability / supported employment activities
- Adult education, especially when linked to employability support
- Support for communities of identity at greater risk of financial and / or energy-related challenges in the winter.

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

Case study and feedback:

Mr C is a 76-year-old Indian male, who lives with his wife. He suffers from kidney problems and is waiting for dialysis. He also has continence issues, diabetes, and suffers from poor memory. Mr C approached LMCP to assist him with welfare benefit check as he was struggling with the rising cost of living. Mr C raised his concerns about cost of living and how it is impacting on his life and well-being as an older person living with long term health conditions. Mr C also requested our support in getting him a Disability Blue Badge due to struggling to find parking when he frequently attends his hospital appointments.

Mr C found out about LMCP through his contact with Manchester City Council. Before LMCP's involvement, Mr C was unaware of support he was entitled to and how he can access that support.

LMCP provided support with:

- invited service user to our office for an initial assessment
- completed online Disability Blue Badge application form
- completed Attendance Allowance claim pack
- invited Mr C to take part in our 6-week cost of living workshop programme
- encouraged Mr C to take part in Good Life with Dementia focus group conducted by University of York.

Outcomes:

- We helped secure Blue Badge
- secured higher rate of Attendance Allowance (£101.75 per week and backdated payment of £1000)
- Mr C took part in our six-week cost of living self-help group
- Mr C took part in in Good Life with Dementia focus group

The Attendance Allowance is enabling Mr C to attend his regular hospital appointments by taxi. We are in regular contact with Mr C to give him ongoing emotional support.

Feedback:

"Dear Nazir

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It was indeed a pleasure to meet you & discuss various subjects. I have pleasure to inform you that my claim, which you helped me with, has been approved. I thank your organisation for providing such good service to Asian people, especially those with little or no knowledge of English language. Please let me know if I could be of any service to you or your organisation."

Kind regards

C.C.

Feedback from 2023-24 cost of living support beneficiaries:

"Before we turned to LMCP for help, we struggled with cost of living. We were struggling to pay bills and buy other necessary items. This was causing lots of anxiety. Now we can buy food, clothes and pay bills on time. With adaptations my mother can do more for and by herself. Before my wife was struggling to look after our four children and my elderly mother. This was impacting her physical and mental wellbeing. With carers allowance and adaptation for my mother, my wife's caring burden and money anxiety has reduced." Mr A

"When I was going through financial issues following my sudden illness, I found out about LMCP cost of living project at the Longsight Library. I attended the sessions and learned about benefits I am entitled to LMCP helped me to apply for UC and PIP. I am now receiving UC and waiting for PIP outcome. With this help I am less worried, and it is great help from LMCP". Mr GH

"I learned from the cost-of-living self-help group about money management and how to do a budget and save money". M T M

"I have found the workshops very useful and I like the idea of budgeting sheet where I can see where the money is going and how I can save money. I will be using this from now." Mrs YK

The extended carers support fund enabled us to continue to support carers in Manchester while contributing to the development of the carers pathway. Following the positive review of the Carers Manchester Contact Point, The Carers Locality Partnership, and the Manchester Carers Network these services become part of the mainstream provision of services to carers in Manchester.

Under the new arrangements Gaddum are responsible for the delivery of the carers pathway, Carers Manchester Contact Point and the future development of Manchester Carers Network. As an active member of the network and our place on the Carers Partnership Board and the Network Executive we will continue to have a significant role in the future development of services to carers in Manchester.

As a consequence of the changed model for management and delivery of the Carers Manchester Contact Point, Salma Patel left LMCP to take up a substantive post with Gaddum in November 2023. Since joining LMCP as a temporary part-time worker in 2017 Salma has made an outstanding contribution to the development and delivery of our services. It is no surprise that she was recruited into a management role at the Carers Manchester Contact Point and on behalf of everyone at LMCP I would like to thank her for her contribution and wish her well for the future.

In Trafford we continued to deliver positive outcomes through our Information and Advice contract while supporting the development of community-based services to people from diverse communities.

Working in partnership with Trafford Community Collective, a range of other providers delivering services to people from diverse communities, Trafford Local Care Organisation and GM ICB Trafford Locality we have developed a model for service delivery that enables people from diverse

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communities to access advice information and support through a range of community based activities.

We have also taken an active part in the development of the neighbourhood model for service delivery through our attendance and engagement at a series of neighbourhood workshops. Through this work we led on a project designed to reduce childhood obesity that highlighted our capacity to engage with the local communities and highlighted the need for statutory and partner organisations to develop their awareness, knowledge, understanding and cultural competence to work effectively with people from diverse communities.

The success of this work gives us some optimism for the future development of services in Trafford that accurately reflects our capacity to engage with people from diverse communities in ways that creates empowerment and promotes improved health and well-being for individuals, families and communities.

As indicated in my report of 2022-2023 we worked with a 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 were very positive and gave us a very clear indication of where we should concentrate our resources and energy in 2023 – 2024 – areas that were 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 offers around cultural awareness, equality, and inclusion
- The scope for developing our consultant role in relation to equality and inclusion
- Different models of funding that include charging, sponsorship, and membership.

As a result of the changed focus of our work in 2023 – 2024 we built on this work and incorporated it into our vision for the future of LMCP. We reviewed and updated our website, developed our YouTube channel, Facebook and other social media accounts. We held a series of public facing events designed to engage and involve the people who use our services in shaping and informing the things we do and how we develop in future.

We reviewed several funding models and engaged local business in positive conversations about sponsorship and donations. We engaged partners and funders in a range of conversations highlighting our role and capacity to provide support, advice, training and consultancy in all areas of equality, inclusion and diversity while at the same time continuing to deliver culturally appropriate activities and community based services to people from South Asian communities in Trafford and Manchester.

The work summarised in this report demonstrates how we have managed some very significant challenges over the last 12 months. While the future remains challenging, we are in a much better position to tackle the challenges and make a positive impact on the lives of people we support and represent.

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.

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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 2024/2025 with any level of optimism and enthusiasm.

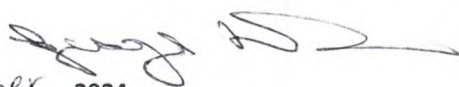
I would like to thank our manager for his leadership, his capacity to provide advice and support in a structured and non-threatening way and his ability to create a working environment that brings out the best in people. I would also like to thank our volunteers for the added value they bring to our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

George Devlin

Chair LMCP

30 September 2024



Financial review

Total income for the year was £91,935 (2023 £140,442) and total expenditure was £97,517 (2023 £137,242) leaving a deficit of £5,582. 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 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 2024 was £112,664 of which £112,643 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.

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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.

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.

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

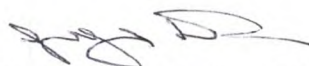
The charity trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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



Chair George Devlin Date: 30 September 2024

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 2024, 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.

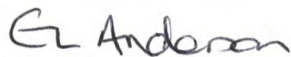
Independent examiner's statement

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: 30 September 2024

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**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME
AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME FROM:	Notes				
Donations		-	-	-	2,250
Charitable Activities	(5)	55,975	32,345	88,320	136,855
Investment Income		3,615	-	3,615	1,337
TOTAL		59,590	32,345	91,935	140,442
EXPENDITURE ON:					
Charitable activities	(6)	64,106	33,411	97,517	137,242
TOTAL		64,106	33,411	97,517	137,242
Net movement in funds		(4,516)	(1,066)	(5,582)	3,200
Gross Transfer between funds	(14)	-	-	-	-
Reconciliation of funds					
Total funds brought forward	(14)	117,180	1,782	118,962	115,762
Total funds carried forward	(14)	112,664	716	113,380	118,962

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 2024

Reg. co.no. 06729806

	Notes	2024 £	£	2023 £	£
FIXED ASSETS	(10)				
Tangible Fixed Assets			1		1,024
CURRENT ASSETS					
Debtors	(11)	1,372		1,299	
Cash Deposits		76,000		76,000	
Cash at Bank and in Hand		50,189		54,669	
		<u>127,561</u>		<u>131,968</u>	
CREDITORS:					
Amounts falling due within one year	(12)	<u>(14,182)</u>		<u>(14,030)</u>	
NET CURRENT ASSETS			113,379		117,938
TOTAL NET ASSETS			<u>113,380</u>		<u>118,962</u>
THE FUNDS OF THE CHARITY					
Unrestricted Funds	(14)		112,664		117,180
Restricted Funds	(14)		716		1,782
Total Charity Funds			<u>113,380</u>		<u>118,962</u>

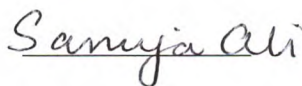
For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- 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: 30 September 2024

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 2024

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

	2024	2023
	£	£
Net movement in funds	(5,582)	3,200
Add back depreciation	1,023	1,023
Deduct investment income	(3,615)	(1,337)
Decrease/(increase) in debtors	(73)	9,634
Increase/(decrease) in creditors	152	(17,167)
Net cash used in operating activities	<u>(8,095)</u>	<u>(4,647)</u>
Cash flows from investment activities:		
Interest	3,615	1,337
Net cash provided by investing activities	<u>3,615</u>	<u>1,337</u>
 Increase/(decrease) in cash and cash equivalents during the year	 (4,480)	 (3,310)
 Cash and cash equivalents brought forward	 130,669	 133,979
Cash and cash equivalents carried forward	<u><u>126,189</u></u>	<u><u>130,669</u></u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024/25, and budget monitoring in place.

(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 2024

(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

	2024	2023
	£	£
Depreciation - owned assets	1,023	1,023
Independent Examination	882	882
Other financial Services	985	927

4 TAX ON SURPLUS ON ORDINARY ACTIVITIES

	-	-
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5 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£	£	£	£
Carers Manchester Contact Point	-	22,345	22,345	-	28,644	28,644
Our Manchester	-	-	-	-	40,720	40,720
MCC Cost of Living	17,000	-	17,000	-	-	-
NHS Gr	-	10,000	10,000	-	10,000	10,000
Lloyds Foundation	-	-	-	18,750	-	18,750
Trafford MBC (Information & Advice)	17,000	-	17,000	17,000	-	17,000
Trafford Winter Resilience	-	-	-	-	6,548	6,548
MCC Carers Exceptional Grant	20,000	-	20,000	-	-	-
Research	1,975	-	1,975	15,193	-	15,193
Total	55,975	32,345	88,320	50,943	85,912	136,855

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (cont...)

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Tuition & Other Services £	Information, Advice & Outreach Support £	Total 2024 £
Employment Costs	6,550	73,210	79,760
Travel Costs	-	223	223
Publicity	-	235	235
Diabetes Project, Refreshments & Drop In Expenses	-	134	134
Service User data costs	111	31	142
Room Hire	-	780	780
Publications & Subscriptions	17	80	97
Support Costs	3,320	11,898	15,218
Governance Costs	110	818	928
	<u>10,108</u>	<u>87,409</u>	<u>97,517</u>
Restricted Funds	-	33,411	70,411
Unrestricted Funds	<u>10,108</u>	<u>53,998</u>	<u>64,106</u>
	<u>10,108</u>	<u>87,409</u>	<u>97,517</u>
Previous Year:			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>

7 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	General £	Governance £	Total 2024 £	General £	Governance £	Total 2023 £
Printing, Post & Stationery	36	-	36	9	-	9
Use of Premises	10,780	-	10,780	9,522	-	9,522
Cleaning & PPE	-	-	-	3	-	3
Telephone & Internet	649	-	649	948	-	948
Minor Equipment	183	-	183	49	-	49
Sundry	-	-	-	180	-	180
Web & IT Costs	251	-	251	257	-	257
Insurance	1,311	-	1,311	1,294	-	1,294
Depreciation	1,023	-	1,023	1,023	-	1,023
Payroll Costs	985	-	985	927	-	927
Board Meetings	-	46	46	-	-	-
Accountancy	-	882	882	-	882	882
	<u>15,218</u>	<u>928</u>	<u>16,146</u>	<u>14,212</u>	<u>882</u>	<u>15,094</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

8 STAFF COSTS

Staff costs were as follows:

	2024 £	2023 £
Wages and Salaries	77,830	111,796
Social Security Costs	-	3,006
Pension Costs	1,930	2,783
	<u>79,760</u>	<u>117,585</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 £ 29,404 (previous year: £ 29,626). No employees has benefits in excess of £60,000 (2023: none).

During the year the charity employed 7 people part-time.

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

Services	2	3
Management	1	1
	<u>3</u>	<u>4</u>

9 TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

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 (2023 - £nil).

10 TANGIBLE FIXED ASSETS

	Computer & Other Equipment £	Total £
<u>COST</u>		
As at 1 April 2023	4,387	4,387
Additions	-	-
Disposals	-	-
As At 31 March 2024	<u>4,387</u>	<u>4,387</u>
<u>DEPRECIATION</u>		
As at 1 April 2023	3,363	3,363
Charge for the Year	1,023	1,023
Disposals	-	-
As At 31 March 2024	<u>4,386</u>	<u>4,386</u>
NET BOOK VALUE at 31st March 2024	<u>1</u>	<u>1</u>
NET BOOK VALUE at 31st March 2023	<u>1,024</u>	<u>1,024</u>

11 DEBTORS

	2024 £	2023 £
Other Debtors	-	26
Prepayments	1,372	1,273
	<u>1,372</u>	<u>1,299</u>
Restricted	-	-
Unrestricted	1,372	1,299
	<u>1,372</u>	<u>1,299</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other Creditors	203	-
Deferred Income	13,097	10,000
Accruals	882	4,030
	<u>14,182</u>	<u>14,030</u>
Restricted	13,097	10,000
Unrestricted	1,085	4,030
	<u>14,182</u>	<u>14,030</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

13 DEFERRED INCOME

	2024	2023
	£	£
Balance Brought Forward	10,000	25,298
Released during the year	(10,000)	(25,298)
Deferred during the year	13,097	10,000
Balance Carried Forward	<u>13,097</u>	<u>10,000</u>

Deferred income comprises grants paid in advance.

14 ANALYSIS OF CHARITABLE FUNDS

	Balance 1 April 2023	Incoming	Transfers	Outgoing	Balance 31 March 2024
	£	£	£	£	£
Restricted Funds					
Carers Mcr Contact Point	-	22,345		(22,345)	-
Trafford MBC Infection Control 1 & 2	966	-		(966)	-
NHS Gr Manchester - Long Covid					
Peer Support Group	57	10,000		(10,057)	-
NHS North West -Diabetes Work	759	-		(43)	716
	<u>1,782</u>	<u>32,345</u>	<u>-</u>	<u>(33,411)</u>	<u>716</u>
Unrestricted Funds					
General Funds	117,180	59,590	-	(64,106)	112,664
	<u>117,180</u>	<u>59,590</u>	<u>-</u>	<u>(64,106)</u>	<u>112,664</u>
Total Funds	<u>118,962</u>	<u>91,935</u>	<u>-</u>	<u>(97,517)</u>	<u>113,380</u>

Previous Year	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
NHS Gr Manchester - Long Covid Peer	-	10,000		(9,943)	57
NHS North West -Diabetes Work	759	-		-	759
	<u>5,075</u>	<u>85,912</u>	<u>3,071</u>	<u>(92,276)</u>	<u>1,782</u>
Unrestricted Funds					
General Funds	110,687	54,530	(3,071)	(44,966)	117,180
	<u>110,687</u>	<u>54,530</u>	<u>-</u>	<u>(44,966)</u>	<u>117,180</u>
Total Funds	<u>115,762</u>	<u>140,442</u>	<u>-</u>	<u>(137,242)</u>	<u>118,962</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	2024 £
Fixed Assets	1	-	1
Current Assets	113,748	13,813	127,561
Current Liabilities	(1,085)	(13,097)	(14,182)
Net Assets at 31 March	112,664	716	113,380

	General Funds £	Restricted Funds £	2023 £
Previous Year			
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

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.