

GREATER MANCHESTER COMMUNITY CHAPLAINCY LTD

England & Wales · Charity number 1140385

Details

Other names GMCC

Status Registered

Legal form Charitable company

Company number [06825285](#)

Registered 2011-02-11

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: FOR THE PUBLIC BENEFIT TO ASSIST IN THE CARE, RESETTLEMENT AND REHABILITATION OF OFFENDERS AND THEIR FAMILIES AND DEPENDANTS IN PARTNERSHIP WITH APPROPRIATE PUBLIC, PRIVATE AND VOLUNTARY SECTOR AGENCIES AND ORGANISATIONS IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF ADVICE AND ASSISTANCE TO ENABLE THEM TO ACCESS KEY PUBLIC SERVICES, ACCOMMODATION AND EMPLOYMENT ACCORDING TO THEIR NEEDS

Activities: RESETTLEMENT OF EX OFFENDERS WITHIN GREATER MANCHESTER

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£82,023	£81,062	-	-
2024-02-29	£95,006	£75,347	-	-
2023-02-28	£100,699	£75,862	-	-
2022-02-28	£78,803	£68,515	-	-
2021-02-28	£70,277	£64,653	-	-

Trustees

Name	Role	Appointed
Gavin White	Chair	2012-11-20
Aled Brewerton		2015-02-19
Emma Smith		2014-04-23
Rev Jennifer Jones		2023-09-01

Accounts

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

Registered Charity No. 1140385
Company Registration No. 06825285

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

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GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Report of the trustees for the year ended 28th February 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 28th February 2025 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).

Objectives and activities

The Charity's objects are for the public benefit to assist in the care, resettlement and rehabilitation of offenders and their families and dependents in partnership with appropriate public, private and voluntary sector agencies and organisations in particular but, not exclusively by, the provision of advice and assistance to enable them to access key public services, accommodation and employment according to their needs. It has evolved into a volunteering organisation where ex-offenders and their supporters have gained the confidence and skills to become involved in the leadership and management of its provision and services.

The charity furthers its charitable purposes for the public benefit through our main activities and who we try to help are described in detail in our annual report. All our charitable activities focus on the support of offenders and ex-offenders and are undertaken to further our charitable purposes for the public benefit:

- Prison Linkwork
- Mentoring and Befriending
- Information Advice and Guidance
- Volunteering
- The Key Project - IT suite
- Bible Reflection and Prayer
- Externally-funded projects to support niche groups
- Externally-funded projects to deliver employability skills
- Partnership work with GMP and GMPT
- Advocacy

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.

An overview of our work over the last year

Client Support Worker/Chaplain overview of the last year:

We continue to support our regular clients and to welcome new ones. For example, we made a connection with an inmate in a prison in the south of England who had day-releases, being permitted to visit his father in the Manchester area, where he would come to live on his release. The father and son visited the Cafe and joined in with our Carol Service. We kept in touch with them by letter and we found a church in Bury where the Vicar was ready to

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welcome him into the congregation on his release. We also welcomed back one of our previous clients, who was going through a difficult time and found it immensely helpful to connect with us often and attend all the groups which we run.

The Groups.

- Tuesday afternoons, 1 pm to 2 pm, Arthur (our volunteer preacher) leads a service for clients and members of the local community, who have been coming to the Cafe for a long time as well as new ones each week. They are welcomed into the Cafe during the hour prior to the meeting, and are given a meal for free: after the meeting Eva one of our volunteers and our chaplain provide tea, biscuits and chat. Some come only for the service but also those of no faith attend for the company and chat later.
- Thursday morning 11 am to 12 pm we have a Bible discussion which is attended by various clients, and sometimes others, after which we share a meal together.
- Thursday afternoon we gather together in a Creative Activity Group. We have done artwork, craftwork, physical exercises, drama & voice workshops, mindfulness and board games.

On Wednesday afternoons we support the Methodist Church Befrienders group to provide chat along with advice and guidance. We value this partnership as it allows us to work with the wider community as these sessions are attended by anyone in the community and is mainly attended by local homeless people and those who are socially isolated or struggling financially and need somewhere to come where they can keep warm and receive a hot drink and snacks.

As a member of the Chaplaincy Team in HMP Manchester, our chaplain is in that prison for 3hrs on Friday afternoons and 2hrs on Sunday mornings – on Sunday morning she is helping to lead the Free Church/C of E Services and Fridays she does pastoral visiting on all of the wings to those who have connected with the Chaplaincy Team, and others: (particularly those who are due for release in the Greater Manchester area).

In April we joined the newly-formed monthly 'Discharge Hub' in HMP Manchester, which focuses on supporting those due to be released into the community. We offer advice and support and arrange for prisoners to be welcomed into our hub when they have been released, at the last session we had conversations with 2 guys who are due for release soon into this area - 1 of them a Muslim -who would like to join a multi-faith group which we are, as we welcome all faiths and none.

Later that month there was an event concerning 'Homelessness among Released Prisoners' which was held here at Central Hall, this was a great chance to make network connections and work in partnership with other local organisations and also to show partners our café and centre. It was both sad and uplifting to be part of this event: uplifting, to see just how many agencies there are at work in the Greater Manchester area, and beyond, striving to help those who find themselves actually released from prison with nowhere to sleep; but deeply saddening to realise that we are all Charities or organisations funded by Grants which are variable and sometimes unreliable. It is Volunteers and Ex-offenders themselves who have the deep heart to help people make the 1st steps to a fresh start. Through attending this conference our chaplain was able to extend our contacts with other Agencies, including an excellent worker based at HMP Styal.

We now have reconnected with the prison contact within the Chaplaincy team at nearby HMP Forest Bank, who will be receiving GMCC literature and arranging legal visits there for us, whenever she has a prisoner who is ready to be released into the Greater Manchester area.

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There is no timeline-end to the help and support which we give, because the process of becoming rehabilitated in society is a never-ending process: especially in these days, when even those who have not been imprisoned, are struggling to make a life for themselves. Lack of resources/ mental health conditions/relationship problems etc are multiplied even more so when you are trying to get back on the rails, often against the prejudice of people who have already marked you down.

We have recently had 2 people, who were on a good solid pathway, returning to us for help when, through no fault of their own, the rug was pulled from beneath their feet.

We also discovered that 2 men who had regularly been coming into the café to buy themselves food and drink, were, in fact, men with a prison background. This came to light as a friendly relationship developed between them and our volunteers, enabling them to eventually open up about their experiences. They are now registered clients with us and starting to attend some of the activities.

The way that the prison service is working now means that people being released from Manchester prisons are very often going home to cities in other parts of the country, and vice versa. So that we have people arriving in Manchester, (their hometown), who, actually, were not released in Manchester. We are currently supporting people from Risley, Forest Bank, Peterborough and Guys Marsh.

2 new people were separately brought into the Cafe, (1 lady & 1 man), by other people concerned for their Welfare. It turned out that both had been released from different prisons, in different parts of the country, and had been given just a travel warrant, which had brought them to Manchester and as they were searching for a place of safety and welcoming, this is one of the great benefits of our location and partnership with the Methodist church.

The work in HMP Manchester over the past 20 years means that our chaplain is often recognised by men who have been held there. This has happened more than once, which immediately opens a door for friendly communication.

More about our groups

The groups continue Tuesday and Thursdays: and at the moment the Thursday afternoon Session is used to address issues such as social skills, managing mental illness, relating to others, etc. whilst using Lego & Board Games as a 'background distraction'.

The good relationships which we have with our Clients are often due to the Cafe being the only place that they can come and find people who will treat them as equals, support them and show them compassion; being able to accept, allow for, and take into account the fact that they are having various difficulties of mental health, neurodiversity, and the stigma of prison holding them back.

New clients arrive regularly, and we give practical help in the form of bus passes, meals, clothing and referrals for essential support, but the most important thing that we offer is our acceptance, friendship, and good humour: most noticeable when observing our Thursday afternoons being totally enjoyed by the men and women who participate. One of the participants constantly announces how his mental health is benefiting from what we are doing.

The artwork, Lego building, poetry writing, inspirational posters & baking culminated in a two-day display of some of the work which has been produced in the Café, at the end of October giving many opportunities for the general public who use the café to appreciate the

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achievements and be encouraged of the benefits of supporting the work we do.



A word from the Chaplain

“It is my personal delight in this job to be welcoming people into the Cafe whom I have previously met within the walls of prison: and am regularly meeting men on the Wings to prepare them for ‘life on the out’. Sadly, the one thing which we are powerless to give them is somewhere to live as soon as they are released.

Last month Eva & I attended the Community Chaplaincy Association’s National Conference in London and were both encouraged and inspired by meeting other Groups from all over the Country all of us with the same vision & purpose, yet all functioning so differently.

As well as the Women’s group (and regular groups/activities), my next plan is to hold a similar one for men supervised by myself but led by one of our volunteers who is a former client every Wednesday (with lived experience of prison, homelessness, mental health and substance addictions), who will initiate conversations concerning ‘getting on with this new chance at LIFE’ coping with ‘life on the out’ ... time management personal hygiene ... meaningful pastimes etc. We will build up this group by regular feedback and input from those attending as to what they would like future sessions to include.”

Kath Holmes (Client Support Worker/Chaplain)

The differences we are making (both big and small)

Impact

We continue to provide essential items on a regular basis to our clients including food vouchers, travel passes and items of clothing and toiletries. This is made possible through our partnership with In-Kind Direct. We can buy these items in bulk at greatly reduced prices as the items are donated by large companies.

We continue to hold regular forums with our clients and volunteers to ensure that they are happy in their roles and allow them to suggest changes and involve them in any new groups and activities. With clients these forums allow them to inform us of how well the groups are going, the services we provide and what they would like us to do or change going forward. They also provide the opportunity for them to share their experiences with new clients and support them in making changes in their lives to stay away from re-offending.

Our ‘Navigating Trauma Course’ has been well attended and continues to help clients with their mental health issues by talking with other people with similar experiences and having a Chaplain to discuss issues raised after the group. We have referred more people to specialist mental health support services/counselling. Following on from this group we have found that many go on to attending our activities on a regular basis.

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As you can see from the testimonies below, people accessing our service and attending groups and activities tell us that they help with their general wellbeing, mental health as well as providing a reason to get up and out each day they attend. There are also the added benefits of free meals and drink and a nice warm place with positive socialising. It also helps those struggling financially as they can save on the cost of food and heating while they are attending the centre.

Over the year we have been successful in applying for over £3000 in small grants for those who come to us for support. These grants have helped those in need of essential items of clothes, bedding and furniture as well as medical equipment to improve their wellbeing and living conditions which helps them maintain accommodation and live more comfortably.

Clients Supported

The table below shows the number of registered clients (ex-offenders) seen over the last year compared to the previous year. Although we only have a slight increase in overall numbers, we are seeing more people on a regular basis, which has resulted in a big increase in overall engagements over the year as people are attending for 2-3 days a week for support and to attend groups/activities.

We continue to support the Befrienders drop-in sessions on Monday and Wednesday afternoons. Many of these people visit on a regular basis and over the year we have helped over 200 individuals mostly providing someone to chat to about issues they face but also with food and clothing. These sessions are a lifeline to lonely, isolated people and provide healthy socialising in a safe environment as well as a break from the streets for the City's homeless people.

Clients Supported (those who have been in prison)

Clients			Clients		
	22/23	23/24		22/23	23/24
Male	148	152	18-25	30	27
Female	23	28	26-49	105	98
Total	171	180	50+	36	55

The best way to describe the difference we are making is by the Testimonies from those we support:

'I came to GMCC after meeting the link worker at Manchester prison. She kept in touch with me and encouraged me to come for support. I was helped with food, clothing and accommodation. It was a lifeline for me. I began volunteering and this gives me a purpose every day and keeps me out of trouble!'

J

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'I was nervous when I came for help here because my offences were of a sexual nature but I was welcomed and not judged, and a weight was lifted off me as nowhere else can you be open about your past and be accepted and encouraged to take part in activities. I am encouraged to talk about my past and can confide in the Chaplain and support worker'.

R

'I love coming here, the people are all so nice and friendly and the food is always good. It is nice and warm, and I enjoy attending the activities and groups. I would be lost without this place'.

N

'When I came after prison, I was helped with lots of different things and enjoy going to the groups. I messed up with drugs again but was welcomed back after I spent time in rehab. I struggle with mental health problems as well and I can always talk to Kath or Eva. I come every day as it gets me out of the house and away from the streets and bad habits'.

K

'Coming to the centre does me and my health good and make friends. Staff lovely, services and groups are good, sing, pray and listen to each other what we talk about. Food is nice, do different things each week like cheese pie, fish, chips and mushy peas and home-made curry's'.

N

'I find coming here very supportive and uplifting. It gives me a reason to get up in the morning. I come from Oldham, so with the activities and dinner it is an all day activity. We can all talk about our problems here without getting judged. The atmosphere here is good too. We do different things on a Thursday afternoon each week and have a catch up on how people are doing and feeling to see if we can help each other with our problems. The food is very good and nutritious. It is a good safe way to spend the day'.

A

'This place and organisation was a life saver when I was homeless, it helped me with food and bus travel when I was in a bad place. So now I have become a volunteer here to give back what this place has given to me. I am proud of my position, and I will continue to help the organisation'.

D

From some of our regular customers/supporters:

'This is the best café in town. The food and fellowship are excellent. I visit at least once a week and haven't found anything comparable in central Manchester. It's good value, keep up the good work'.

'It's very good atmosphere here to get together with others i.e., the community and a great place for one's peace of mind and fellowship in the community. With thanks, J'.

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‘I have come to admire the work they do. I was a bit dubious at first but have come to love coming here every week for great food and even better company’.

R

Plans for the year ahead

Client Support

As mentioned above we are starting new groups in the new year for the male clients. This will be peer led and supervised by the Client Support Worker. The group will also be attended by a volunteer pastor who has recently signed up with us.

We recently had a regular client offer his services to the Charity by providing free haircuts and shaving for our clients and those who attend the Methodist Church Befriender sessions. This will be a much-needed service to most of our clients who are struggling financially and have to go without these luxuries. A massive boost to the homeless men and women who attend each week as some of them will or cannot attend homeless charities for a variety of reasons.

We have recently developed a new partnership with the Salvation Army Housing Chaplain who we go to know as we support several men who are residing in their properties. There are currently three in Manchester, and we will be able to provide additional support to the people who are staying at the hostel by referral from the Chaplain but also we will be able to refer newly released clients to them so they can assess whether they can offer them a place to stay.

We will continue our successful Navigating Trauma Course and our Chaplain will be undertaking more training early in the new year.

Our client support worker and one of our long service volunteers recently attended the National Conference of the Community Chaplaincy Association and met a lot of people from other community chaplaincies. We are hoping to expand on these links in the new year to share ideas and work closer together to better benefit those we help.

Fundraising

As this is our last year of funding from the Lottery Community Fund we will be concentrating a lot of our efforts into funding for future years for core costs. This will be done by the Manager and Volunteer coordinator with input from the Chaplain, clients and volunteers.

We also attend to plan more fundraising events in the community to raise our profile and reach out to more faith organisations, who are our main supporters due to the work we do with ex-offenders.

Our volunteers and client support worker will also be visiting local organisation to inform

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them of the positive work we do and the changes helping people who have been in prison makes, not only to the wider community but to businesses as well. We still have our partnership with Morrisons Community Champions who support our events by providing food and refreshments.

Community Activities

Our regular events continue to run and are well attended by all in our community. Each year we hold the following free events open to all

Coffee and cake (Easter, Summer and Christmas) and Christmas Meals.

We are looking to hold more of these events in 2025 and are consulting with clients, volunteers and the community to see what they feel would be beneficial to them.

The Christmas lunches have been running for many years, and we have had feedback from our attendees saying that this is the only Christmas dinner they will have and that it is great to be welcomed and feel like part of the community. This helps people greatly reduce their feelings of loneliness and isolation at Christmas which leads to improved mental wellbeing and sense of belonging.

We are also looking at a clients/ volunteer drama production, as we already have staff and volunteers with experience in this area and it would be great to show these skills to our community.

Specific project funding included:

- Lottery Community Fund from January 2023 to cover all staff costs for 3 years
- Chaplain related expenses from Jerusalem Trust

Financial review

Our grant funding remains as levels appropriate to fund core salary costs and specific project related costs. As the grant funding is restricted to those specific activities, we have maintained stringent expenditure levels in line with total reserves.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 28th February 2025 was £73,891 of which all are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three 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.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts

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do not include any adjustments that would be necessary if these sources of income should cease.

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.

Structure, governance and management

Greater Manchester Community Chaplaincy Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19/02/2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 11/02/2011.

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.

Trustee induction and training

Most trustees are already familiar with the practical work of the charity through meeting regularly with staff members.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Centre Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. 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.

Reference and administrative information

Charity Name: Greater Manchester Community Chaplaincy Limited

Charity Number: 1140385

Company Registration Number: 06825285

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:

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED**Key management personnel: Trustees and Directors**

Gavin White Chair of Trustees

Emma Smith

Aled Brewerton

Deacon Jenny Jones

Senior manager

Deborah Joyce

Registered Office

Methodist Central Hall

Oldham Street

Manchester

M1 1JQ

Independent Examiners

Hilton Jones t/a Community Accountancy Service

Hollinwood Business Centre

Albert Street

Oldham

OL8 3QL

Bankers

Co-operative Bank plc

70 - 72 Cross Street

Manchester

M2 4JG

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Greater Manchester Community Chaplaincy Limited 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

Name: Gavin White
Chair

Date: 13th October 2025

Independent examiner's report to the trustees of GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

I report on the accounts of the company for the year ended 28th February 2025, which are set out on pages 13 to 24.

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, 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.



James Hilton Jones FCCA
 Hilton Jones t/a Community Accountancy Service
 Hollinwood Business Centre, Albert Street, Oldham OL8 3QL
 Date: 13th October 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 28 February 2025 £	Total Funds Year Ended 29 February 2024 £
Income from:					
Donations and legacies	(3)	6,591	-	6,591	7,512
Charitable Activities	(4)	11,877	63,555	75,432	87,494
Investment Income		-	-	-	-
Total		18,468	63,555	82,023	95,006
Expenditure on:					
Raising Funds	(5)	8,964	-	8,964	7,499
Charitable Activities	(5)	(804)	72,902	72,098	67,848
Other	(5)	-	-	-	-
Total		8,160	72,902	81,062	75,347
Net income/(expenditure)		10,308	(9,347)	961	19,659
Transfers between funds		-	-	-	-
Reconciliation of funds					
Total funds brought forward	(15)	63,583	38,854	102,437	82,778
Total funds carried forward	(15)	73,891	29,507	103,398	102,437

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

The notes on pages 16 to 24 form part of these accounts.

BALANCE SHEET AS AT 28 FEBRUARY 2025

Company registration number: 06825285

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	(10)	-	-
Total fixed assets		-	-
Current assets:			
Stocks	(11)	840	292
Debtors	(12)	208	832
Cash at Bank & in Hand		103,911	103,183
Total current assets		104,959	104,307
Liabilities:			
Creditors: Amounts falling due within one year	(13)	1,561	1,870
Net current assets or liabilities		103,398	102,437
Total assets less current liabilities		103,398	102,437
Total net assets or liabilities		103,398	102,437
The funds of the charity:			
Restricted income funds	(15)	29,507	38,854
Unrestricted income funds	(15)	73,891	63,583
Total charity funds		103,398	102,437

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

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

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

Approved by the trustees on 13th October 2025

----- Gavin White Chair

The notes on pages 16 to 24 form part of these accounts.

Statement of Cash Flows for the year ending 28 February 2025

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

	Notes	Year Ended 28 February 2025 £	Year Ended 29 February 2024 £
Net movement in funds		961	19,659
Add back depreciation		-	-
Deduct investment income		-	-
Decrease/(increase) in stocks		(548)	642
Decrease/(increase) in debtors		624	526
Increase/(decrease) in creditors		(309)	910
Net cash used in operating activities		728	21,737
Cash flows from investment activities:			
Interest		-	-
Purchase of fixed assets		-	-
Net cash provided by investing activities		-	-
Increase/(decrease) in cash and cash equivalents during the year		728	21,737
Cash and cash equivalents brought forward		103,183	81,446
Cash and cash equivalents carried forward		103,911	103,183

Notes to the accounts for the year ended 28th February 2025

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), effective 1st 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.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 5 restricted funds.

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

Further details of each fund are disclosed in note 13.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of café supplies, fundraising, subscriptions and costs of printing the prayer letter.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

Notes to the accounts for the year ended 28th February 2025

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost

(j) Realised gains and losses

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

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

The trustees implemented an auto enrolment pension scheme from February 2017. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 28	Year Ended 28	Year Ended	Year Ended
	February 2025	February 2025	28 February	29 February
	£	£	2025	2024
Donations	2,580	-	2,580	3,471
Fundraising	157	-	157	56
Prayer Letter Donations	3,149	-	3,149	3,311
Gift Aid	705	-	705	674
	<u>6,591</u>	<u>-</u>	<u>6,591</u>	<u>7,512</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 29	Year Ended 29	Year Ended
	February 2024	February 2024	29 February
	£	£	2024
Donations	3,471	-	3,471
Fundraising	56	-	56
Prayer Letter Donations	3,311	-	3,311
Gift Aid	674	-	674
	<u>7,512</u>	<u>-</u>	<u>7,512</u>

Notes to the accounts for the year ended 28th February 2025

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 28	Year Ended 28	Year Ended	Year Ended
	February 2025	February 2025	28 February	29 February
	£	£	2025	2024
Café sales	11,810	-	11,810	10,838
Big Issue Sales	67	-	67	131
Restricted grants:				
CRH Charitable Trust	-	-	-	4,500
Jerusalem Trust	-	-	-	10,000
Big Lottery Fund	-	63,555	63,555	62,025
	<u>11,877</u>	<u>63,555</u>	<u>75,432</u>	<u>87,494</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 29	Year Ended 29	Year Ended
	February 2024	February 2024	29 February
	£	£	2024
Café sales	10,838	-	10,838
Big Issue Sales	131	-	131
Restricted grants:			
CRH Charitable Trust	-	4,500	4,500
Jerusalem Trust	-	10,000	10,000
Big Lottery Fund	-	62,025	62,025
Tudor Trust	-	-	-
	<u>10,969</u>	<u>76,525</u>	<u>87,494</u>

Notes to the accounts for the year ended 28th February 2025

5. Expenditure

	Care, Resettlement and Rehabilitation of Offenders £	Year Ended 28 February 2025 £	Year Ended 29 February 2024 £
Expenditure on raising funds:			
Café Supplies	7,215	7,215	5,859
Prayer Letter Printing	1,296	1,296	1,147
Subscriptions	453	453	493
	<u>8,964</u>	<u>8,964</u>	<u>7,499</u>
Expenditure on charitable activities:			
Employment Costs	60,771	60,771	56,169
Freelance Staff	566	566	437
Bad Debts	(591)	(591)	591
Training	-	-	144
Client Expenses	5,416	5,416	4,438
Computer Expenses	251	251	139
Minor Equipment	811	811	349
Staff Travel	634	634	103
Telephone	267	267	228
Volunteers Expenses	821	821	3,021
Insurance	762	762	728
Governance and Support Costs	672	672	660
Post, Printing & Stationery	1,718	1,718	841
Depreciation	-	-	-
	<u>72,098</u>	<u>72,098</u>	<u>67,848</u>
Other expenditure:			
Sundry	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>81,062</u>	<u>81,062</u>	<u>75,347</u>
Restricted funds		72,902	62,975
Unrestricted funds		<u>8,160</u>	<u>12,372</u>
		<u>81,062</u>	<u>75,347</u>

Notes to the accounts for the year ended 28th February 2025

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

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

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	672	672	type of expense
	-	672	672	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	660	660	type of expense
	-	660	660	

8. Analysis of staff costs

	Year Ended 28 February 2025	Year Ended 29 February 2024
	£	£
Wages and Salaries	60,118	55,598
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	653	571
	<u>60,771</u>	<u>56,169</u>
Charitable activities	60,771	56,169
Support costs	-	-
	<u>60,771</u>	<u>56,169</u>

The average number of employees during the year was 4 (previous year: 4).

The charity considers its key management personnel comprises the trustees and Centre Manager. The total employment benefits, including employer NI and pension contributions, of the key management personnel were £24,177 (previous year: £20,985, including employer pension contributions), No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 28 February 2025	Year Ended 29 February 2024
	£	£
Independent examination fees	672	660
	<u>672</u>	<u>660</u>

Notes to the accounts for the year ended 28th February 2025

10. Tangible Fixed Assets

	Computers	Total
Cost	£	£
At 1 March 2024	7,910	7,910
Additions	-	-
At 28 February 2025	7,910	7,910
Depreciation		
At 1 March 2024	7,910	7,910
Charge for Year	-	-
At 28 February 2025	7,910	7,910
NET BOOK VALUE		
At 28 February 2025	-	-
At 29 February 2024	-	-

11. Stocks

	2025	2024
	£	£
Travel Passes	840	292
	840	292

12. Analysis of debtors

	2025	2024
	£	£
Debtors	30	500
Prepayments	178	332
	208	832

Debtors and prepayments related to restricted funds £70 and unrestricted funds £138 in 2025 and restricted funds £121 and unrestricted funds £711 in 2024.

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	889	1,210
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	672	660
Deferred income	-	-
	1,561	1,870

Notes to the accounts for the year ended 28th February 2025

14. Deferred income

Deferred income comprises grants that cover a period beyond the year end

Balance as at 1 March 2024	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 28 February 2025	-

15 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance at 1 March 2024	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2025
	£	£	£	£	£
General Fund	63,583	18,468	(8,160)	-	73,891
	63,583	18,468	(8,160)	-	73,891

Previous reporting period

	Balance at 1 March 2023	Incoming Resources	Resources Expended	Transfers	Balance at 29 February 2024
	£	£	£	£	£
General Fund	57,479	18,481	(12,372)	(5)	63,583
	57,479	18,481	(12,372)	(5)	63,583

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Notes to the accounts for the year ended 28th February 2025

Analysis of movements in restricted funds

	Balance at 1 March 2024	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2025
	£	£	£	£	£
Lloyds Foundation	2,171	-	(2,171)	-	-
Jerusalem Trust	10,000	-	(2,571)	-	7,429
Big Lottery Fund	20,747	63,555	(63,159)	-	21,143
CRH Charitable Trust	4,500	-	(3,565)	-	935
Tudor Trust	1,436	-	(1,436)	-	-
	<u>38,854</u>	<u>63,555</u>	<u>(72,902)</u>	<u>-</u>	<u>29,507</u>

Previous reporting period

	Balance at 1 March 2023	Incoming Resources	Resources Expended	Transfers	Balance at 29 February 2024
	£	£	£	£	£
Lloyds Foundation	2,349	-	(178)	-	2,171
Jerusalem Trust	-	10,000	-	-	10,000
Big Lottery Fund	20,577	62,025	(61,855)	-	20,747
VEF	767	-	(772)	5	-
CRH Charitable Trust	170	4,500	(170)	-	4,500
Tudor Trust	1,436	-	-	-	1,436
	<u>25,299</u>	<u>76,525</u>	<u>(62,975)</u>	<u>5</u>	<u>38,854</u>

Notes to the accounts for the year ended 28th February 2025

Name of restricted fund:	Description, nature and purpose of the fund
Lloyds Foundation	funding for the Volunteer Coordinator
Jerusalem Trust	towards the GMCC Chaplain role
Big Lottery Fund	to cover all staff costs for three years
CRH Charitable Trust	for the Chef/Kitchen Trainer
Tudor Trust	funding for the centre manager role

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Fixed Assets	-	-	-	-
Cash at bank and in hand	73,606	-	30,305	103,911
Other net current assets/(liabilities)	285	-	(798)	(513)
Total	73,891	-	29,507	103,398

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Fixed Assets	-	-	-	-
Cash at bank and in hand	63,829	-	39,354	103,183
Other net current assets/(liabilities)	(538)	-	(500)	(1,038)
Total	63,583	-	38,854	37,869

Accounts

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
29 FEBRUARY 2024**

Registered Charity No. 1140385
Company Registration No. 06825285

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

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GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Report of the trustees for the year ended 28th February 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 28th February 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).

Objectives and activities

The Charity's objects are for the public benefit to assist in the care, resettlement and rehabilitation of offenders and their families and dependents in partnership with appropriate public, private and voluntary sector agencies and organisations in particular but, not exclusively by, the provision of advice and assistance to enable them to access key public services, accommodation and employment according to their needs. It has evolved into a volunteering organisation where ex-offenders and their supporters have gained the confidence and skills to become involved in the leadership and management of its provision and services.

The charity furthers its charitable purposes for the public benefit through our main activities and who we try to help are described in detail in our annual report. All our charitable activities focus on the support of offenders and ex-offenders and are undertaken to further our charitable purposes for the public benefit:

- Prison Linkwork
- Mentoring and Befriending
- Information Advice and Guidance
- Volunteering
- The Key Project - IT suite
- Bible Reflection and Prayer
- Externally-funded projects to support niche groups
- Externally-funded projects to deliver employability skills
- Partnership work with GMP and GMPT
- Advocacy

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.

An overview of our work over the last year

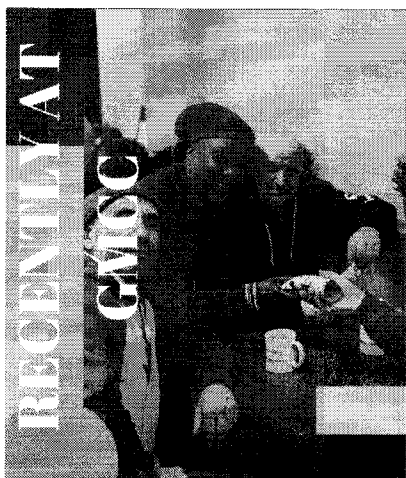
Sessions/ activities

We have been seeing between 20 and 30 people attending our regular group sessions each week, many of these are our clients but also, we have seen more members of the community who have come into the Church for support through the Methodist Church Befrienders drop-in sessions as well as members of the public who visit our café. This has had a positive effect on our clients who feel welcome to socialise with people they may not have met otherwise. GMCC clients often speak about how there is no stigma or judgment when they visit our Centre.

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

The numbers of new clients have increased steadily over the last year, and this has resulted in the increase of those attending the group sessions. Our Chaplain assists the Chaplains in HMP Manchester with running courses and visiting men on the wing. Due to increasing contact with the Chaplains, GMCC has been getting a steady number of referrals.

The Chaplain is also in regular contact with the other GM prisons, visiting on average once a month. On these visits she can engage with people currently in prison, letting them know about the help they can receive once they leave. These visits increase the visibility and profile of GMCC and let those in prison know that there is somewhere they can go for help once they leave, which is the time when they are most vulnerable.



Womens groups

This year we started up a womens group every other Wednesday, this group is open to anybody and the purpose is to offer women a safe place to come and enjoy the company of other women whilst taking part in activities and sessions- we have had knitting, painting, arts and crafts, nail painting, drama and lego sessions so far and we plan the next sessions with all the women involved in order that they can shape what happens and get the most out of their time here. After the sessions the attendees are welcomed into the café to enjoy hot drinks and biscuits or cake. We have seen a number of women attend on a regular basis but our aim is to reach out to more agencies and churches who can refer more women to the group so that it will grow over the next 12 months.

Partnership and AIG support

Our Chaplain has worked closely with local agencies such as Barnabus, Interventions Alliance and Morrisons community Champions to help provide wrap-around support for our clients with housing, education and food. She is working with Barnabus offering support and advice as they plan to buy a home to house ex-offenders. This will be an ongoing relationship that will help target those who are most vulnerable when leaving prison. Interventions Alliance are a government run organisation who assist those who are still on probation. Our Chaplain took some of our clients over for a taster day where they discovered that they could do cooking and budgeting lessons, all in aid of a more independent healthy lifestyle. The clients felt supported and valuable during this experience. Those who went left feeling like there were opportunities to grow for them.

Our partnership with Morrisons Community Champion has helped the charity run more community events by providing cakes and snacks, that bring our clients and the wider community together to socialise. These events are a chance for the clients to look back over the last few months and reflect on their personal growth. They give people the chance to

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

celebrate milestones and achievements. There are opportunities for the clients to develop public speaking skills and many join in the festivities by bringing cake and serving each other. These events increase the sense of belonging.

As well as running courses and linking with other agencies our chaplain assists clients with day-to-day things like applying for benefits, helping with shopping, provides pastoral care and often helps with larger life concerns such as housing and medical needs. Two GMCC clients recently received housing after facing homelessness. One walked in with a suitcase, and we were able to provide accommodation for one night and signpost them to housing agencies. After visiting GMCC again, they were able to secure temporary accommodation while looking for permanent housing. Another of our clients came to us straight from prison and was street homeless, over the past year we have supported them throughout their stay at temporary housing while they were at constant threat of being evicted. Recently on the very day they left prison a year earlier, they were handed the keys to their permanent home. The ability to provide ongoing support like this provides our clients with a sense of security long term. Due to the non-judgmental nature of the charity, clients know that even if something goes wrong, there will be help. The Chaplain recently helped a client whose rental agreement had changed without his knowledge and was then in hundreds of pounds in arrears. Thankfully with many phone calls and applications this debt was reduced to something more manageable, and the housing company was happy to let him stay. The safety and openness of GMCC is immeasurable.

Our Chaplain works extremely hard to provide support on a one-to-one basis while attending regular meetings and networking events to advocate for GMCC and all the work that happens throughout the charity. All this help is supported by a dedicated team of volunteers, who assist in running groups and supporting clients. Ensuring that the volunteers feel valued is of the upmost importance. The Chaplain also does wellbeing checks on the volunteers and makes sure that their needs are met as much as possible.

Networking

Our Chaplain also attends the Mosaic Justice Network meetings in Manchester. This is a group of charities and organisations whose aim is to bring social justice to the people of Manchester. This group is a great way to keep connections with other agencies and gain information on behalf of our clients. Due to being a part of this network, our Chaplain has managed to get help with accommodation, finance, and debt help.

Training

We offer training which we tailor to suit individual volunteers in order to help them meet their personal needs and goals as well as assisting GMCC to support clients, this has included navigating trauma, impact measuring, kitchen qualifications and safeguarding training in the past year. We schedule an annual volunteer recognition event also, where we can take all volunteers away from the centre to enjoy a meal together.

Impact

Over the reporting period thanks to this funding, we have been able to provide meals and travel to people who want to attend group sessions, we have seen attendance rates at 99% throughout the period amongst our clients. From regular reviews with our volunteers, they have informed us that they feel more part of the organisation and are getting more satisfaction from their roles working with so many people on a regular basis and seeing the benefits provided.

We have now successfully completed our Navigating Trauma courses three times. Our volunteers and chaplain have been supporting people further after the group, working on issues that have arisen during the sessions. Clients have told us that the course has helped

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

them immensely with their own mental health issues due to the essential social support they provide, as well as the practical help offered. They have a reason to leave the house and integrate with others which reduces their feelings of isolation. Due to this, as well as the other support groups provided, clients have told us that they feel less anxious and more positive about themselves. They know that if something is troubling them- be it emotional or financial we are here for them and will do our best to help in whatever way we can. Also, knowing that travel and food is paid for as part of the course really gives clients the best chances of attending and completing all the sessions and less to worry about.

Those who regularly attend our mental health support group have been sharing how they feel about the groups. Recently one client expressed that 'coming to the group each week feels like what coming home should feel like'. The rest of the group wholeheartedly agreed, and this is our aim with the group. Our clients face many struggles and feel a lot of stigmas but each time they attend a mental health session, there is someone who feels the same way that they do. This has made the groups an invaluable resource. The clients know that they are welcome to share their struggles and then as a group, plans are made to benefit anyone who needs help. The clients have formed a community and go to social events such as local football games together. They check in on each other and have formed healthy relationships. They encourage each other to keep making good and healthy choices and are there to help in times of need. The group is welcoming whenever a new face walks into the room and the support goes beyond the building walls. The impact on individual lives and the wider community cannot be quantified.

The mental health groups also allow the clients to develop skills. During the planning process the clients are given the opportunity to get involved in creating a quarterly schedule. They are encouraged to communicate why they want certain activities. They are shown dates and have input in creating the schedule and they discuss as a team what would be the most important use of their time. This gives the clients some control of what they participate in and ensures that they know the group is tailored for their wellbeing rather than just a project. It encourages effective communication and good decision making. Using these practical skills in this setting also allows the chaplain to assess individuals in the group for ongoing one to one work for further development.

Clients are telling us that apart from the benefits of the group sessions, that being with us is helping their mental health especially more so now with the cost-of-living pressures. We are told constantly that for many of them they can come and keep warm here and save on the bills at home. As well as this, they are also reporting that the meals provided during the times with us are the only main cooked meals of the week. Many are struggling financially and are having to make difficult choices on what to spend money on, providing these things takes away the burden and worry from clients.

We have also applied for small grants to help clients with items such as clothing, furniture, food and bills. With the cost-of-living crisis we are seeing more of a need for our clients. In the last few months, we have applied for grants for a bed, a wardrobe, carpets, kitchen appliances, interview clothes, gas and electric bills and more. We have provided vouchers for food, and we keep underwear and socks on hand to meet urgent needs. We also have a welcome pack that includes toiletries and other necessities for our clients. We are fortunate to work with organisations including Acts 435, InKind Direct, the council, Barchester grants, Relief in Need and many others that work with us to provide help for those in need. Our clients have told us that receiving this help is a respite as they did not know where to turn. They are incredibly grateful for the items and are always excited to show us pictures of the items once they are received. This is another way that we show GMCC clients that they are of value to us at GMCC.

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Due to the re-established links with prisons we have also begun to make packages for newly released clients with personal hygiene, basic clothing and towels and also phones and sim cards which are tailored to each individual. This is in partnership with Inkind direct where we are able to purchase heavily reduced products.

We are also able to help and assist both clients and volunteers with grants which over the last year has totalled over £4000. Over half of this has been small grants from other agencies and the rest from our restricted funds to buy essential items for clients and members of our local community who attend the weekly drop-in sessions.

The differences we are making (both big and small) (client’s numbers, groups, testimonies, new initiatives).

The table below shows the number of registered clients (ex-offenders) seen over the last year compared to the previous year. Of this number we have had over 1200 engagements over the year.

Clients Supported

AGE/SEX	Clients 21/22	Clients 22/23
Male	135	148
Female	11	23
18-25	21	30
26-49	111	105
50+	14	36
Total	146	171

We welcome anyone in the community, and we see people who are lonely and have no other form of social support. Many tell us they attend because it gets them out of the house and during the time with us they are saving on bills at home but also due to the pressure of finances on bills it is the only time during the day where they can keep warm, especially during the winter months.

Some Testimonies from those attending our groups –

I found out about GMCC in jail. A couple of times someone came in and told us about GMCC. I came when I got out of prison. Since then it has given me a safe space to meet people. It gives structure to my life.”

“Met a lot of good friends here—no judgement from people. Going to GMCC helps me read, study and digest the Bible. The good things going on make me feel alive. It gives me a new lease on life.”

A

“I come to GMCC to see the good people and to talk when I have a low mood. I go to the chapel and light candles and to mental health meetings and talk to people in groups, also the church service. I like the hospitality and talking to people and the peaceful times when I get upset. I have made good friends here and there are good staff members at GMCC”

“Friendship is not gifts big or small, Friendship is the greatest gift of all”

R

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

"I was invited by my friend to attend different activities at GMCC. The people care about you a lot. New people always come through the doors, and everybody has a smile. The first step is important because it leads to a better future. GMCC is being part of a family with a strong faith. I have learnt to be more pleasant and don't get annoyed as much as I did. There are opportunities always cropping up. I met R who understands me; the journey has been incredible. Sometimes I cry a lot at home out of joy not pain; being listened to is important because keeping my feelings in used to cause me to lash out at people."

B

"I come to GMCC for support, help with getting to know Christ. I am grateful for everyone staying constant and so helpful. GMCC gives me a routine which is so important to me, I couldn't tell where I would be without it. It has helped me so much, I don't have the words to say what it means to me. It is helping me grow in confidence, self-worth and self-belief. I am lost for words."

S

"I first came to GMCC to get help with settling back into life, I continue to come so I can see my friends, take part in activities, volunteer and get any support I need, spiritual and general help.

GMCC has helped me to make new friends, gain new skills, kept me calm and on track when I was nearly homeless, helped me to get grants for furniture and helped me to complete applications."

R

We hold monthly forums which gives our volunteers the opportunity to have an input on the work we do and also to recommend and discuss any improvements and changes.

Our chaplain organises regular peer led groups for our clients and others from the community. This is vital for them to have input on the services we offer and provide feedback on how beneficial these are to them and what more we can offer to better assist them going forward.

How we are changing what we do & plans for the year ahead

Over the next year we plan to concentrate on several key areas of the work we do. This is as well as all our usual support and activities.

Activities/Groups

From the feedback from those attending the groups and activities we have learned that people want more variety from what we currently offer. As well as our usual mindfulness and arts & crafts sessions we are looking into doing some music classes and drama sessions. We have a large group of volunteers and supporters with many different skills and there are several of these people who can support us with these new groups and activities. We will adjust the new sessions in line with feedback over the year.

We are planning on holding monthly peer support sessions which will be supervised by the Client Support Worker/Chaplain but led by the people who we work with. We hope these will evolve over the year. This will give people the opportunity to talk about any issues,

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

shared experiences as well as discuss how they overcame the obstacles they faced and will provide new clients role models to look up to and see that others with the same lived experiences have come through similar problems. We have found that these sessions keep people engaged for longer and clients benefit from the lived experiences of others in their recovery journey.

Funding for client support

Over the last year we applied for more smaller grants than ever before this was due to the effects of the cost of living and clients having no belongings after leaving prison. We want to continue and strengthen this over the next year. This enables us to provide essential items to those that we support, thereby helping towards preventing re-offending. We are part of the In Kind Direct network and thanks to this we are able to buy items in bulk at around 70% discount on the retail value. This enables us to help more people on a regular basis.

Kitchen/Catering

Our Chef/Kitchen trainer is fully qualified to provide practical cooking skills training to clients, including cooking healthy meals on a tight budget. For those who are interested in employment in the catering field we offer Level 1 Award in Hospitality & Catering. Many of our clients undertake the cooking skills course as well as those attending the drop-in sessions. This helps them to manage their budget and cook healthy meals cost effectively. We want to increase the uptake in this area to equip people with skills to manage not only better at home but also do develop job related skills.

Specific project funding included:

- Lottery Community Fund from January 2023 to cover all staff costs for 3 years
- Chaplain related expenses from Jerusalem Trust
- CRH Charitable Trust to fund Navigating Trauma Course

Financial review

Our grant funding remains as levels appropriate to fund core salary costs and specific project related costs. As the grant funding is restricted to those specific activities, we have maintained stringent expenditure levels in line with total reserves.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 28th February 2024 was £63,583 of which all are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three 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.

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

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

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Structure, governance and management

Greater Manchester Community Chaplaincy Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19/02/2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 11/02/2011.

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.

Trustee induction and training

Most trustees are already familiar with the practical work of the charity through meeting regularly with staff members.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Centre Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. 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.

Reference and administrative information

Charity Name: Greater Manchester Community Chaplaincy Limited

Charity Number: 1140385

Company Registration Number: 06825285

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:

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED**Key management personnel: Trustees and Directors**

Gavin White Chair of Trustees

Emma Smith

Aled Brewerton

Deacon Pru Cahill (resigned September 2023)

Deacon Jenny Jones (appointed September 2023)

Senior manager

Deborah Joyce

Registered Office

Methodist Central Hall

Oldham Street

Manchester

M1 1JQ

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Co-operative Bank plc

70 - 72 Cross Street

Manchester

M2 4JG

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Greater Manchester Community Chaplaincy Limited 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

Name: Gavin White
Chair

Date: 5th August 2024

Independent examiner's report to the trustees of GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

I report on the accounts of the company for the year ended 28th February 2024, which are set out on pages 12 to 23.

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, no matter has come to my attention:

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

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

Date: 5th August 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 29 FEBRUARY 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 29 February 2024	Total Funds Year Ended 28 February 2023
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	7,512	-	7,512	7,859
Charitable Activities	(4)	10,969	76,525	87,494	92,840
Investment Income		-	-	-	-
Total		18,481	76,525	95,006	100,699
Expenditure on:					
Raising Funds	(5)	7,499	-	7,499	7,422
Charitable Activities	(5)	4,873	62,975	67,848	68,440
Other	(5)	-	-	-	-
Total		12,372	62,975	75,347	75,862
Net income/(expenditure)		6,109	13,550	19,659	24,837
Transfers between funds		(5)	5	-	-
Reconciliation of funds					
Total funds brought forward	(15)	57,479	25,299	82,778	57,941
Total funds carried forward	(15)	63,583	38,854	102,437	82,778

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

The notes on pages 15 to 23 form part of these accounts.

BALANCE SHEET AS AT 29 FEBRUARY 2024

Company registration number: 06825285

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	(10)	-	-
Total fixed assets		-	-
Current assets:			
Stocks	(11)	292	934
Debtors	(12)	832	1,358
Cash at Bank & in Hand		103,183	81,446
Total current assets		104,307	83,738
Liabilities:			
Creditors: Amounts falling due within one year	(13)	1,870	960
Net current assets or liabilities		102,437	82,778
Total assets less current liabilities		102,437	82,778
Total net assets or liabilities		102,437	82,778
The funds of the charity:			
Restricted income funds	(15)	38,854	25,299
Unrestricted income funds	(15)	63,583	57,479
Total charity funds		102,437	82,778

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

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

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

Approved by the trustees on 5th August 2024

----- Gavin White Chair

The notes on pages 15 to 23 form part of these accounts.

Statement of Cash Flows for the year ending 29 February 2024

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

	Notes	Year Ended 29 February 2024 £	Year Ended 28 February 2023 £
Net movement in funds		19,659	24,837
Add back depreciation		-	-
Deduct investment income		-	-
Decrease/(increase) in stocks		642	(622)
Decrease/(increase) in debtors		526	(967)
Increase/(decrease) in creditors		910	(38,075)
Net cash used in operating activities		21,737	(14,827)
Cash flows from investment activities:			
Interest		-	-
Purchase of fixed assets		-	-
Net cash provided by investing activities		-	-
Increase/(decrease) in cash and cash equivalents during the year		21,737	(14,827)
Cash and cash equivalents brought forward		81,446	96,273
Cash and cash equivalents carried forward		103,183	81,446

Notes to the accounts for the year ended 29th February 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), effective 1st 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.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 6 restricted funds.

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

Further details of each fund are disclosed in note 13.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of café supplies, fundraising, subscriptions and costs of printing the prayer letter.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

Notes to the accounts for the year ended 29th February 2024

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost

(j) Realised gains and losses

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

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals. The trustees implemented an auto enrolment pension scheme from February 2017. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 29	Year Ended 29	Year Ended	Year Ended
	February 2024	February 2024	29 February	28 February
	£	£	2024	2023
Donations	3,471	-	3,471	2,873
Fundraising	56	-	56	115
Prayer Letter Donations	3,311	-	3,311	3,629
Gift Aid	674	-	674	1,242
	7,512	-	7,512	7,859

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 28	Year Ended 28	Year Ended
	February 2023	February 2023	28 February
	£	£	2023
Donations	2,873	-	2,873
Fundraising	115	-	115
Prayer Letter Donations	3,629	-	3,629
Gift Aid	1,242	-	1,242
	7,859	-	7,859

Notes to the accounts for the year ended 29th February 2024

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 29	Year Ended 29	Year Ended	Year Ended
	February 2024	February 2024	29 February	28 February
	£	£	2024	2023
Café sales	10,838	-	10,838	13,387
Big Issue Sales	131	-	131	126
Restricted grants:				
Garfield Weston	-	-	-	5,000
CRH Charitable Trust	-	4,500	4,500	4,500
VEF	-	-	-	800
Jerusalem Trust	-	10,000	10,000	-
Big Lottery Fund	-	62,025	62,025	30,610
Tudor Trust	-	-	-	19,667
Restricted charitable foundations:				
Lloyds Foundation	-	-	-	18,750
	10,969	76,525	87,494	92,840

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 28	Year Ended 28	Year Ended
	February 2023	February 2023	28 February
	£	£	2023
Café sales	13,387	-	13,387
Big Issue Sales	126	-	126
Restricted grants:			
Garfield Weston	-	5,000	5,000
CRH Charitable Trust	-	4,500	4,500
VEF	-	800	800
Big Lottery Fund	-	30,610	30,610
Tudor Trust	-	19,667	19,667
Restricted charitable foundations:			
Lloyds Foundation	-	18,750	18,750
	13,513	79,327	92,840

Notes to the accounts for the year ended 29th February 2024

5. Expenditure

	Care, Resettlement and Rehabilitation of Offenders £	Year Ended 29 February 2024 £	Year Ended 28 February 2023 £
Expenditure on raising funds:			
Café Supplies	5,859	5,859	6,297
Prayer Letter Printing	1,147	1,147	776
Subscriptions	493	493	349
	<u>7,499</u>	<u>7,499</u>	<u>7,422</u>
Expenditure on charitable activities:			
Employment Costs	56,169	56,169	54,109
Donations Paid	-	-	250
Freelance Staff	437	437	-
Bad Debts	591	591	-
Training	144	144	270
Client Expenses	4,438	4,438	5,151
Computer Expenses	139	139	56
Minor Equipment	349	349	329
Staff Travel	103	103	198
Telephone	228	228	200
Volunteers Expenses	3,021	3,021	2,998
Insurance	728	728	666
Governance and Support Costs	660	660	648
Post, Printing & Stationery	841	841	3,565
Depreciation	-	-	-
	<u>67,848</u>	<u>67,848</u>	<u>68,440</u>
Other expenditure:			
Sundry	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>75,347</u>	<u>75,347</u>	<u>75,862</u>
 Restricted funds		62,975	62,072
Unrestricted funds		12,372	13,790
		<u>75,347</u>	<u>75,862</u>

Notes to the accounts for the year ended 29th February 2024

6. Analysis of expenditure on charitable activities
As per note 5.

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

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	660	660	type of expense
	-	660	660	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	648	648	type of expense
	-	648	648	

8. Analysis of staff costs

	Year Ended 29 February 2024	Year Ended 28 February 2023
	£	£
Wages and Salaries	55,598	53,555
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	571	554
	56,169	54,109
Charitable activities	56,169	54,109
Support costs	-	-
	56,169	54,109

The average number of employees during the year was 4 (previous year: 4).
The charity considers its key management personnel comprises the trustees and Centre Manager. The total employment benefits, including employer NI and pension contributions, of the key management personnel were £20,985 (previous year: £19,029, including employer pension contributions), No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 29 February 2024	Year Ended 28 February 2023
	£	£
Independent examination fees	660	648
	660	648

Notes to the accounts for the year ended 29th February 2024

10. Tangible Fixed Assets

	Computers	Total
Cost	£	£
At 1 March 2023	7,910	7,910
Additions	-	-
At 28 February 2024	7,910	7,910
Depreciation		
At 1 March 2023	7,910	7,910
Charge for Year	-	-
At 28 February 2024	7,910	7,910
NET BOOK VALUE		
At 28 February 2024	-	-
At 28 February 2023	-	-

11. Stocks

	2024	2023
	£	£
Travel Passes	292	934
	292	934

12. Analysis of debtors

	2024	2023
	£	£
Debtors	500	1,063
Prepayments	332	295
	832	1,358

Debtors and prepayments related to restricted funds (£121) and unrestricted funds (£711) in 2024 and restricted funds (£198) and unrestricted funds (£1,160) in 2023.

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	1,210	312
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	660	648
Deferred income	-	-
	1,870	960

Notes to the accounts for the year ended 29th February 2024

14. Deferred income

Deferred income comprises grants that cover a period beyond the year end

Balance as at 1 March 2023	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 29 February 2024	-

15 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 March 2023	Incoming Resources	Resources Expended	Transfers	Balance at 29 February 2024
	£	£	£	£	£
General Fund	57,479	18,481	(12,372)	(5)	63,583
	57,479	18,481	(12,372)	(5)	63,583

Previous reporting period

	Balance at 1 March 2022	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2023
	£	£	£	£	£
General Fund	49,902	21,372	(13,790)	(5)	57,479
	49,902	21,372	(13,790)	(5)	57,479

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"

Notes to the accounts for the year ended 29th February 2024

Analysis of movements in restricted funds

	Balance at 1 March 2023	Incoming Resources	Resources Expended	Transfers	Balance at 29 February 2024
	£	£	£	£	£
Lloyds Foundation	2,349	-	(178)	-	2,171
Jerusalem Trust	-	10,000	-	-	10,000
Big Lottery Fund	20,577	62,025	(61,855)	-	20,747
VEF	767	-	(772)	5	-
CRH Charitable Trust	170	4,500	(170)	-	4,500
Tudor Trust	1,436	-	-	-	1,436
	25,299	76,525	(62,975)	5	38,854

Previous reporting period

	Balance at 1 March 2022	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2023
	£	£	£	£	£
Lloyds Foundation	913	18,750	(17,314)	-	2,349
Garfield Weston	1,811	5,000	(6,811)	-	-
Greater Manchester High Sheriffs Trust	1,632	-	(1,632)	-	-
Laing Trust	1,000	-	(1,000)	-	-
Big Lottery Fund	-	30,610	(10,033)	-	20,577
VEF	-	800	(33)	-	767
The Charity Service	1,560	-	(1,565)	5	-
CRH Charitable Trust	-	4,500	(4,330)	-	170
Tudor Trust	775	19,667	(19,006)	-	1,436
Duchy of Lancaster	348	-	(348)	-	-
	8,039	79,327	(62,072)	5	25,299

Notes to the accounts for the year ended 29th February 2024

Name of restricted fund:	Description, nature and purpose of the fund
Lloyds Foundation	funding for the Volunteer Coordinator
Jerusalem Trust	towards the GMCC Chaplain role
Big Lottery Fund	to cover all staff costs for three years
VEF	for client expenses
CRH Charitable Trust	for the Chef/Kitchen Trainer
Tudor Trust	funding for the centre manager role

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Fixed Assets	-	-	-	-
Cash at bank and in hand	63,829	-	39,354	103,183
Other net current assets/(liabilities)	(246)	-	(500)	(746)
Total	63,583	-	38,854	102,437

Previous reporting period				
	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Fixed Assets	-	-	-	-
Cash at bank and in hand	56,967	-	24,479	81,446
Other net current assets/(liabilities)	(422)	-	820	398
Total	57,479	-	25,299	37,869

GREATER MANCHESTER COMMUNITY CHAPLAINCY LTD

England & Wales - Charity number 1140385

Accounts

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

Registered Charity No. 1140385
Company Registration No. 06825285

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

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GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Report of the trustees for the year ended 28th February 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 28th February 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).

Objectives and activities

The Charity's objects are for the public benefit to assist in the care, resettlement and rehabilitation of offenders and their families and dependents in partnership with appropriate public, private and voluntary sector agencies and organisations in particular but, not exclusively by, the provision of advice and assistance to enable them to access key public services, accommodation and employment according to their needs. It has evolved into a volunteering organisation where ex-offenders and their supporters have gained the confidence and skills to become involved in the leadership and management of its provision and services.

The charity furthers its charitable purposes for the public benefit through our main activities and who we try to help are described in detail in our annual report. All our charitable activities focus on the support of offenders and ex-offenders and are undertaken to further our charitable purposes for the public benefit:

- Prison Linkwork
- Mentoring and Befriending
- Information Advice and Guidance
- Volunteering
- The Key Project - IT suite
- Bible Reflection and Prayer
- Externally-funded projects to support niche groups
- Externally-funded projects to deliver employability skills
- Partnership work with GMP and GMPT
- Advocacy

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 are grateful to the many supporters who have funded GMCC, which include: Tudor Trust, Lloyds Foundation for England & Wales, The Charity Service, Garfield Weston Foundation, Laing Charitable Trust, Duchy of Lancaster Benevolent Fund and GM High Sheriff's Police Trust. Thanks to this funding we were able to continue to provide our services and activities.

Over the last financial year our unrestricted funds continued to increase thanks to donations from supporters through our monthly prayer letter, several who give each month by direct debit as well as income from sales in our Café and from Catering for the Methodist Central Hall.

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

A review of our achievements over the last year

Over the last year we have concentrated our efforts on supporting clients and developing more groups and activities, as well as fundraising to keep the Charity going longer term. We were successful in receiving a 3-year grant from the Lottery Community Fund to cover staff costs from January 2023. Thanks to the generous support of donors and Morrisons Champions Manchester Piccadilly we have been able to increase our community events over the last year in partnership with the Methodist Church Befrienders.

Group Work

GMCC holds weekly groups and activities. There is a service on Tuesdays followed by socialising and support. The bible study class has gone from having 3-4 attendees to now regularly seeing between 10 and 15 join us. This group is a mix of clients, volunteers and members of the public. The setup of this group allows our clients to engage with different groups of people in an environment where they feel safe. The group gives attendees the opportunity to ask questions about the Bible and faith in a non-judgmental space. Everyone is encouraged to speak up and many topics are discussed. We have a volunteer who leads us in worship each week which is truly appreciated by those who attend. Queries about difficult topics such as suffering, creation and gender are openly discussed, and people feel heard and understood. Prayer is always offered and taken up by those who attend and often candles are lit to comfort those who are mourning. This group is a place in a safe setting where Christianity is explored, and faith is expressed.

In addition to the usual groups our Chaplain and a volunteer were trained by the Bible Society to deliver a course named Navigating Trauma. This six-week course uses the Bible to address trauma that one could have in their lives. It teaches the facilitators to address the issues with scripture rather than placate with common scriptures that don't get into specific issues. We first ran this course in spring, and it was incredibly well received. We ran another in Autumn, and we plan on regularly teaching this course because the benefits are evident, and we have had very positive feedback from all who attended, a lot of whom are requesting further sessions. We successfully applied for funding to run the courses over the next 6 months.

Peer support sessions

On Thursday afternoon we have mental health support groups, these are peer support sessions facilitated by our chaplain and/or volunteers and during this time the attendees are free to encourage one another and share experiences.

This is a great opportunity for our volunteers, many of whom are former clients, to share their journey with others and provide encouragement and examples of how they have turned their life around. Most have had similar experiences to the new clients who are attending, and this makes the attendees feel comfortable and understood.

On Wednesday afternoon we partner with the Methodist Church who run the 'Befrienders' drop in which is open to our clients, volunteers and the whole community. People can come to these sessions and receive a warm welcome, free drinks and snacks, are able to sit and chat with other people as well as receive one-to-one advice/support from the staff and volunteers.

Activities

Each Thursday there are different activities aimed at teaching our clients to practise good mental health and wellbeing. These activities include mindfulness, arts & crafts, creative writing, and mental health check ins. We arrange these sessions in conjunction with our clients wants and needs and they can help shape future sessions by making suggestions and helping the chaplain with the

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

organisation. This ensures that we are offering clients suitable activities for their needs and keeping them involved in the decision-making process to benefit them. These groups have had a huge impact on the lives of the people in our care and we have received great feedback from our current clients who have attended the sessions.

We have now fully recovered from the pandemic and numbers of clients supported has steadily increased and we are almost back to pre-pandemic numbers.

The table below represents all the people we supported over the last 12 months.

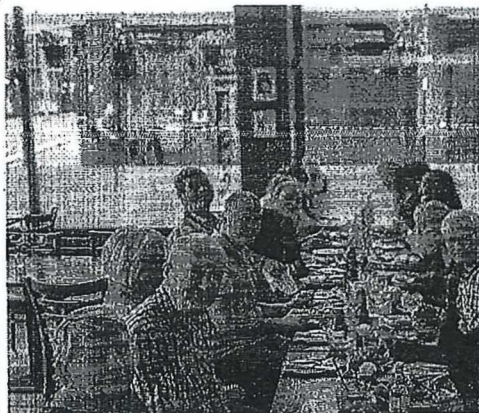
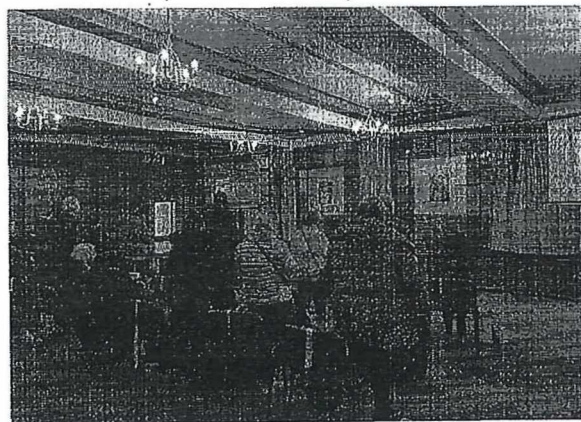
Client Contact Numbers

AGE/SEX	Clients 21/22	Clients 22/23
Male	112	135
Female	5	11
18-25	18	21
26-49	76	111
50+	23	14
Total	117	146

The images below represent a few of our community and groups sessions at the Centre. Over the last year we held 6 community events in partnership the Methodist Church Befrienders welcoming people of all ages from our local areas to join in and provide activities, free food, drinks and cakes each time.



We are grateful to all our volunteers for their hard work and commitment to the Charity and they are essential in helping to keep the charity going. Over the last year we were able to thank them and celebrate together including a meal out to celebrate volunteer's week.



GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Plans for future periods

Community Engagement/Networking

Prior to the pandemic we had close working relationships with many local charities including Barnabus, Back on Track, Booth Centre and Shelter. We had regular meetings with these organisations, shared working and cross referral of clients and volunteers. As well as providing training to their clients in basic computer skills and catering. We are now starting to reengage more with these, and new organisations and our chaplain and volunteers are out regularly at local events to make more people aware of our charity.

We are very fortunate to share a building with Methodist Minister Ian Rutherford, who works closely with the Mayor of Manchester. We have been invited to assist and partner with groups from various organisations via this link. In the past few months, we have worked with Christians against Poverty who help people get free from debt and Red Letter Christians who endeavour to make Christian spaces safe for every person no matter what. We also engage with the activities of Greater Manchester Homeless Alliance and the Greater Manchester Women's Alliance through our relationship with Ian, Anna will be joining Ian for future meetings to build up our relationships and new working partnerships.

Throughout the year we hold regular community events which are free for all of our community to come along and join in and celebrate the work we do. We always have free coffee and cake and provide a positive social environment and a chance for people to see the benefits of supporting ex-offenders. Clients and volunteers often give testimony on their personal journey. We are thankful that Morrisons Community Support these events providing food and cakes as well as many other local businesses, who recently provided prizes for the raffle at our last major fundraising event. We want to provide more of these events and reach more people over the coming year.

Maintaining and expanding the way we support clients

We are always looking at new and different ways of working with our clients and through regular forums, they and our volunteers and supporters shape the groups and activities we offer. Future groups and activities will be developed over the year. Some other areas we want to target are:

Training – we are striving to offer more basic IT training to those who have never used computers or who have little knowledge. This can greatly enhance their ability to access essential services as well as improve employability skills further down the line.

Kitchen/Catering

Our Chef/Kitchen trainer is fully qualified to provide practical cooking skills training to clients, including cooking healthy meals on a tight budget. For those who are interested in employment in the catering field we offer Level 1 Award in Hospitality & Catering.

Increasing client numbers and prison link work.

As it has only been 12 months since prisons returned to normal working patterns after the pandemic it has taken a while for us to re-establish links with the prisons. This is now firmly in place and our Chaplain has clearance to attend all GM prisons.

Thanks to the funding we received in January 2023 from the Lottery Community Fund, we were able to increase the working hours which includes one extra day. The plan going forward is to use this day to attend prisons on a weekly basis during the week or alternative to attend the groups and services help in the prisons. This will raise our profile and also increase the number of people who we are able to support directly after leaving prison.

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Specific project funding included:

- Tudor Trust funding for the Centre Manager role.
- Funding from the Lloyds Foundation for England & Wales for the Volunteer Coordinator.
- Lottery Community Fund from January 2023 to cover all staff costs for 3 years.
- Chaplain salary funded by Garfield Weston Foundation
- Chef/Kitchen Trainer funded by The Charity Service & catering profits.
- GM High Sheriff to fund expenses in supporting clients.
- The Charity Service – funding towards client and volunteer expenses and training.
- Laing Trust – funding to cover 'Exploring Christianity' project.
- Duchy of Lancaster – Client expenses

Financial review

Our grant funding remains as levels appropriate to fund core salary costs and specific project related costs. As the grant funding is restricted to those specific activities, we have maintained stringent expenditure levels in line with total reserves.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 28th February 2023 was £57,479 of which all are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three 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.

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

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Structure, governance and management

Greater Manchester Community Chaplaincy Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19/02/2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 11/02/2011.

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.

Trustee induction and training

Most trustees are already familiar with the practical work of the charity through meeting regularly with staff members.

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Centre Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. 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.

Reference and administrative information

Charity Name: Greater Manchester Community Chaplaincy Limited

Charity Number: 1140385

Company Registration Number: 06825285

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

Gavin White Chair of Trustees

Emma Smith

Aled Brewerton

Deacon Pru Cahill

Senior manager

Deborah Joyce

Registered Office

Methodist Central Hall

Oldham Street

Manchester

M1 1JQ

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Co-operative Bank plc

70 - 72 Cross Street

Manchester

M2 4JG

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Greater Manchester Community Chaplaincy Limited 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

A handwritten signature in black ink, appearing to read 'Gavin White', is written over a horizontal line.

Name: Gavin White
Chair

Date: 15th June 2023

**Independent examiner's report to the trustees of GREATER MANCHESTER
COMMUNITY CHAPLAINCY LIMITED**

I report on the accounts of the company for the year ended 28th February 2022, which are set out on pages 12 to 20.

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, no matter has come to my attention:

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

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

Date: 15th June 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 28 February 2023 £	Total Funds Year Ended 28 February 2022 £
Income from:					
Donations and legacies	(3)	7,859	-	7,859	14,890
Charitable Activities	(4)	13,513	79,327	92,840	63,913
Investment Income		-	-	-	-
Total		21,372	79,327	100,699	78,803
Expenditure on:					
Raising Funds	(5)	7,422	-	7,422	4,609
Charitable Activities	(5)	6,368	62,072	68,440	63,906
Other	(5)	-	-	-	-
Total		13,790	62,072	75,862	68,515
Net income/(expenditure)		7,582	17,255	24,837	10,288
Transfers between funds		(5)	5	-	-
Reconciliation of funds					
Total funds brought forward	(15)	49,902	8,039	57,941	47,653
Total funds carried forward	(15)	57,479	25,299	82,778	57,941

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

The notes on pages 12 to 20 form part of these accounts.

BALANCE SHEET AS AT 28 FEBRUARY 2023

Company registration number: 06825285

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	(10)	-	-
Total fixed assets		-	-
Current assets:			
Stocks	(11)	934	312
Debtors	(12)	1,358	391
Cash at Bank & in Hand		81,446	96,273
Total current assets		83,738	96,976
Liabilities:			
Creditors: Amounts falling due within one year	(13)	960	39,035
Net current assets or liabilities		82,778	57,941
Total assets less current liabilities		82,778	57,941
Total net assets or liabilities		82,778	57,941
The funds of the charity:			
Restricted income funds	(15)	25,299	8,039
Unrestricted income funds	(15)	57,479	49,902
Total charity funds		82,778	57,941

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

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

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

Approved by the trustees on 15th June 2023



Gavin White Chair

The notes on pages 12 to 20 form part of these accounts.

Statement of Cash Flows for the year ending 28 February 2023

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

	Nôtes	Year Ended 28 February 2023 £	Year Ended 28 February 2022 £
Net movement in funds		24,837	10,288
Add back depreciation		-	669
Deduct investment income		-	-
Decrease/(increase) in stocks		(622)	44
Decrease/(increase) in debtors		(967)	(229)
Increase/(decrease) in creditors		(38,075)	4,785
Net cash used in operating activities		(14,827)	15,557
Cash flows from investment activities:			
Interest		-	-
Purchase of fixed assets		-	-
Net cash provided by investing activities		-	-
Increase/(decrease) in cash and cash equivalents during the year		(14,827)	15,557
Cash and cash equivalents brought forward		96,273	80,716
Cash and cash equivalents carried forward		81,446	96,273

Notes to the accounts

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st 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.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 10 restricted funds.

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

Further details of each fund are disclosed in note 13.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of café supplies, fundraising, subscriptions and costs of printing the prayer letter.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

Notes to the accounts

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost

(j) Realised gains and losses

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

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

The trustees implemented an auto enrolment pension scheme from February 2017. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

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

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 28	Year Ended 28	Year Ended	Year Ended
	February 2023	February 2023	28 February	28 February
	£	£	2023	2022
Donations	2,873	-	2,873	6,673
Fundraising	115	-	115	2,545
Prayer Letter Donations	3,629	-	3,629	4,575
Gift Aid	1,242	-	1,242	1,097
	<u>7,859</u>	<u>-</u>	<u>7,859</u>	<u>14,890</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 28	Year Ended 28	Year Ended
	February 2022	February 2022	28 February
	£	£	2022
Donations	6,673	-	6,673
Fundraising	2,545	-	2,545
Prayer Letter Donations	4,575	-	4,575
Gift Aid	1,097	-	1,097
	<u>14,890</u>	<u>-</u>	<u>14,890</u>

Notes to the accounts

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 28	Year Ended 28	Year Ended	Year Ended
	February 2023	February 2023	28 February	28 February
	£	£	2023	2022
Café sales	13,387	-	13,387	5,531
Big Issue Sales	126	-	126	650
Restricted grants:				
Garfield Weston	-	5,000	5,000	5,000
CRH Charitable Trust	-	4,500	4,500	-
VEF	-	800	800	-
Big Lottery Fund	-	30,610	30,610	-
Greater Manchester High Sheriff's Trust	-	-	-	3,000
HMRC Furlough	-	-	-	8,672
Laing Trust	-	-	-	2,500
The Charity Service	-	-	-	1,560
Tudor Trust	-	19,667	19,667	20,000
Restricted charitable foundations:				
Lloyds Foundation	-	18,750	18,750	16,500
Duchy of Lancaster	-	-	-	500
	<u>13,513</u>	<u>79,327</u>	<u>92,840</u>	<u>63,913</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 28	Year Ended 28	Year Ended
	February 2022	February 2022	28 February
	£	£	2022
Café sales	5,531	-	5,531
Big Issue Sales	650	-	650
Restricted grants:			
Garfield Weston	-	5,000	5,000
Greater Manchester High Sheriff's Trust	-	3,000	3,000
HMRC Furlough	-	8,672	8,672
Laing Trust	-	2,500	2,500
The Charity Service	-	1,560	1,560
Tudor Trust	-	20,000	20,000
Restricted charitable foundations:			
Lloyds Foundation	-	16,500	16,500
Duchy of Lancaster	-	500	500
	<u>6,181</u>	<u>57,732</u>	<u>63,913</u>

Notes to the accounts

5. Expenditure

	Care, Resettlement and Rehabilitation of Offenders £	Year Ended 28 February 2023 £	Year Ended 28 February 2022 £
Expenditure on raising funds:			
Café Supplies	6,297	6,297	3,212
Prayer Letter Printing	776	776	1,080
Fundraising Expenses	-	-	5
Subscriptions	349	349	312
	<u>7,422</u>	<u>7,422</u>	<u>4,609</u>
Expenditure on charitable activities:			
Employment Costs	54,109	54,109	54,014
Donations Paid	250	250	-
Training	270	270	248
Client Expenses	5,151	5,151	1,741
Computer Expenses	56	56	-
Minor Equipment	329	329	-
Staff Travel	198	198	158
Telephone	200	200	192
Volunteers Expenses	2,998	2,998	3,237
Insurance	666	666	853
Governance and Support Costs	648	648	636
Post, Printing & Stationery	3,565	3,565	2,158
Depreciation	-	-	669
	<u>68,440</u>	<u>68,440</u>	<u>63,906</u>
Other expenditure:			
Sundry	-	-	-
	<u>75,862</u>	<u>75,862</u>	<u>68,515</u>
Restricted funds		62,072	60,614
Unrestricted funds		13,790	7,901
		<u>75,862</u>	<u>68,515</u>

Notes to the accounts

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

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

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	648	648	type of expense
	-	648	648	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	636	636	type of expense
	-	636	636	

8. Analysis of staff costs

	Year Ended 28 February 2023	Year Ended 28 February 2022
	£	£
Wages and Salaries	53,555	53,473
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	554	541
	<u>54,109</u>	<u>54,014</u>
Charitable activities	54,109	54,014
Support costs	-	-
	<u>54,109</u>	<u>54,014</u>

The average number of employees during the year was 4 (previous year: 5).

The charity considers its key management personnel comprises the trustees and Centre Manager. The total employment benefits, including employer pension contributions of the key management personnel were £19,029 (previous year: £18,565). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 28 February 2023	Year Ended 28 February 2022
	£	£
Independent examination fees	648	636
	<u>648</u>	<u>636</u>

Notes to the accounts

10. Tangible Fixed Assets

	Computers	Total
Cost	£	£
At 1 March 2022	7,910	7,910
Additions	-	-
At 28 February 2023	7,910	7,910
Depreciation		
At 1 March 2022	7,910	7,910
Charge for Year	-	-
At 28 February 2023	7,910	7,910
NET BOOK VALUE		
At 28 February 2023	-	-
At 28 February 2022	-	-

11. Stocks

	2023	2022
	£	£
Travel Passes	934	312
	934	312

12. Analysis of debtors

	2023	2022
	£	£
Debtors	1,063	163
Prepayments	295	228
	1,358	391

Debtors and prepayments related to restricted funds (£198) and unrestricted funds (£1,160) in 2023 and restricted funds (£228) and unrestricted funds (£163) in 2021.

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	312	232
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	648	636
Deferred income	-	38,167
	960	39,035

Notes to the accounts

14. Deferred income

Deferred income comprises grants that cover a period beyond the year end

Balance as at 1 March 2022

38,167

Amount released to income earned from charitable activities

(38,167)

Amount deferred in year

-

Balance at 28 February 2023

-

15 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance at 1 March 2022	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2023
	£	£	£	£	£
General Fund	49,902	21,372	(13,790)	(5)	57,479
	49,902	21,372	(13,790)	(5)	57,479

Previous reporting period

	Balance at 1 March 2021	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2022
	£	£	£	£	£
General Fund	36,732	21,071	(7,901)	-	49,902
	36,732	21,071	(7,901)	-	49,902

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Notes to the accounts

Analysis of movements in restricted funds

	Balance at 1 March 2022	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2023
	£	£	£	£	£
Lloyds Foundation	913	18,750	(17,314)		2,349
Garfield Weston	1,811	5,000	(6,811)	-	-
Greater Manchester High Sheriff's Trust	1,632	-	(1,632)	-	-
Laing Trust	1,000	-	(1,000)	-	-
Big Lottery Fund	-	30,610	(10,033)	-	20,577
VEF	-	800	(33)	-	767
The Charity Service	1,560	-	(1,565)	5	-
CRH Charitable Trust	-	4,500	(4,330)	-	170
Tudor Trust	775	19,667	(19,006)	-	1,436
Duchy of Lancaster	348	-	(348)	-	-
	8,039	79,327	(62,072)	5	25,299

Previous reporting period

	Balance at 1 March 2021	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2022
	£	£	£	£	£
Lloyds TSB	901	16,500	(16,488)	-	913
Bishop Radford Trust	1,768	-	(1,768)	-	-
Garfield Weston	-	5,000	(3,189)	-	1,811
Greater Manchester High Sheriff's Trust	-	3,000	(1,368)	-	1,632
HMRC Furlough	-	8,672	(8,672)	-	-
Leathersellers Company	2,075	-	(2,075)	-	-
Laing Trust	-	2,500	(1,500)	-	1,000
Michael Colin	846	-	(846)	-	-
Manchester Guardian Society	17	-	(17)	-	-
The Charity Service	1,214	1,560	(1,214)	-	1,560
We Love Manchester	1,640	-	(1,640)	-	-
Tudor Trust (2)	2,000	-	(2,000)	-	-
Tudor Trust (1)	460	20,000	(19,685)	-	775
Duchy of Lancaster	-	500	(152)	-	348
	10,921	57,732	(60,614)	-	8,039

Notes to the accounts

Name of restricted fund:

Lloyds Foundation
 Garfield Weston
 Greater Manchester High Sheriff's Trust
 Laing Trust
 Big Lottery Fund
 VEF
 The Charity Service
 CRH Charitable Trust
 Tudor Trust
 Duchy of Lancaster

Description, nature and purpose of the fund

funding for the Volunteer Coordinator
 to fund the salary of the Chaplain
 to fund expenses in supporting clients
 funding to cover "Exploring Christianity" project
 to cover all staff costs for three years
 for client expenses
 for client and volunteer expenses and training
 for the Chef/Kitchen Trainer
 funding for the centre manager role
 for client expenses

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Fixed Assets	-	-	-	-
Cash at bank and in hand	56,967	-	24,479	81,446
Other net current assets/(liabilities)	512	-	820	1,332
Total	57,479	-	25,299	82,778

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Fixed Assets	-	-	-	-
Cash at bank and in hand	50,063	-	46,210	96,273
Other net current assets/(liabilities)	(473)	-	(38,171)	(38,644)
Total	49,902	-	8,039	37,869

GREATER MANCHESTER COMMUNITY CHAPLAINCY LTD

England & Wales - Charity number 1140385

Accounts

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

Registered Charity No. 1140385
Company Registration No. 06825285

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

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GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Report of the trustees for the year ended 28th February 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 28th February 2022 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).

Objectives and activities

The Charity's objects are for the public benefit to assist in the care, resettlement and rehabilitation of offenders and their families and dependents in partnership with appropriate public, private and voluntary sector agencies and organisations in particular but, not exclusively by, the provision of advice and assistance to enable them to access key public services, accommodation and employment according to their needs. It has evolved into a volunteering organisation where ex-offenders and their supporters have gained the confidence and skills to become involved in the leadership and management of its provision and services.

The charity furthers its charitable purposes for the public benefit through our main activities and who we try to help are described in detail in our annual report. All our charitable activities focus on the support of offenders and ex-offenders and are undertaken to further our charitable purposes for the public benefit:

- Prison Linkwork
- Mentoring and Befriending
- Information Advice and Guidance
- Volunteering
- The Key Project - IT suite
- Bible Reflection and Prayer
- Externally-funding projects to support niche groups
- Externally-funded projects to deliver employability skills
- Partnership work with GMP and GMPT
- Advocacy

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.

GMCC was supported by Tudor Trust, Lloyds Foundation for England & Wales, The Charity Service, Garfield Weston Foundation, Laing Charitable Trust, Duchy of Lancaster Benevolent Fund and GM High Sheriff's Police Trust. Thanks to this funding we were able to continue to provide our services and activities.

Over the financial year unrestricted has increased since the pandemic as we have remained open since May 2021 so sales from the Café and catering has picked up, as well as our fundraising activities.

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

A review of our achievements over the last year.

We fully reopened in May 2021 after the final lockdown and since that time we have steadily increased our activities and services to pre-pandemic levels.

We concentrated our efforts on re-engaging with clients when we reopened and as we were aware that people's mental health had suffered during the lockdowns our chaplain came up with new mental health focused group sessions, which are explained in more detail below.

The numbers of individual people GMCC are seeing at the Centre for support has improved and we expect this to increase steadily as we regain access to prisons and working alongside other agencies. The tables below show the numbers of clients supported in comparison to the previous year. Many of those we help attend weekly for groups and support sessions and we had over 1200 interactions.

Client Contact Numbers

AGE/SEX	Clients 21'	Clients 22'
Male	89	112
Female	3	5
18-25	15	18
26-49	63	76
50+	14	23
Total	92	117

The closure of Café Central meant that we lost income from both the café and catering sales, when we re-opened, we ensured the café and kitchen were set up inline with covid guidance. We also entered negotiations with the building management to take on catering for all building meetings. This enabled us to re-evaluate how covid had made people change their habits and expectations, therefore we now provide all our sandwiches in individual paper bags rather than on platters. This way there is no contamination, and all the ingredients and allergy advice are labelled on each sandwich bag.

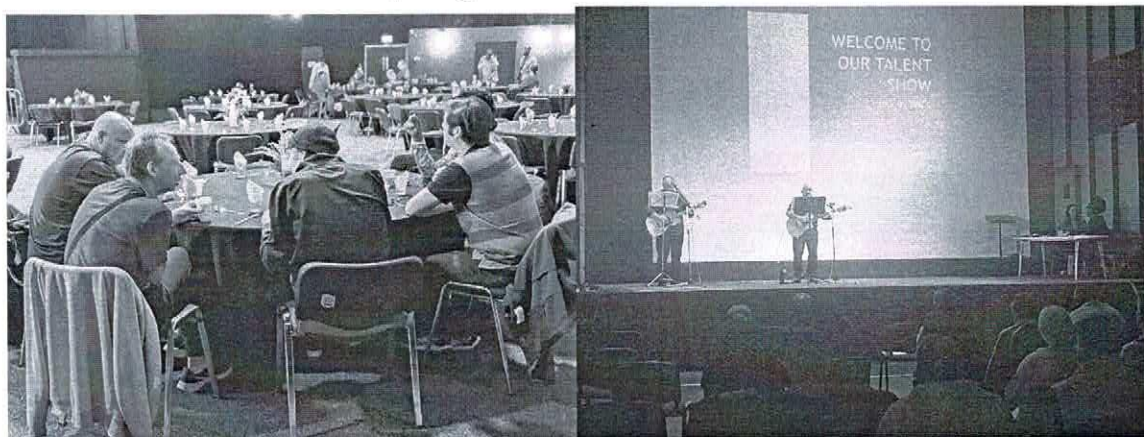
We hosted two fundraising events, firstly one of our Trustees (Pru) who is the Methodist Church Deacon ran the Manchester 10k and raised over £1000 via justgiving.com and cash donations. Then in November 2021 we held our first major GMCC fundraiser in the form of GMCC's got Talent, this raised £1000 for GMCC funds, and we were able to partner with many local businesses who donated prizes and helped us to raise our profile in the community, particularly with the community champion at Morrisons who now gets involved and donates goods when we hold community events in the café. This event gave our clients, customers, and supporters an opportunity to take part in the event or attend as a spectator to support us.

Over the last 6 months GMCC has focused on re-establishing relationships with local and national charities that could work towards making GMCC the best it can be for all those we support as well as our volunteers. In February the Chaplain and a volunteer went to London for a training weekend with the Bible Society allowing GMCC to teach a trauma healing course.

GMCC has also continued building on the link with Barnabus, allowing for cross referrals and partnership on future projects. Unfortunately, many projects that GMCC had previously partnered with are no longer running because of the pandemic so alternative partnerships are being sought.

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

GMCC is still pursuing regular prison visits with some scheduled for later in the year. Unfortunately, the effects of the pandemic are still prevalent within the prison system. This means that many prisons are still using lockdown measures meaning a limited number of group activities and reduced number of external visitors. The Chaplain continues to pursue every opportunity to visit prisons. The chaplain has also begun Mental Health sessions with GMCC clients each Thursday. Clients have responded incredibly well to the activities that allow them to build up tools that help them cope in times of hardship. These sessions are in addition to the Thursday Bible study and Tuesday service that have resumed since the reopening of GMCC.



Community Events at GMCC are a great opportunity to open our doors not just to our clients but to our supporters and all our local community to learn about the work we do and celebrate not only our achievements but show our appreciation and recognition to our amazing group of volunteers. We regularly hold free coffee & cake afternoons and celebrate local and national events. We are grateful to Morrisons Champions Manchester Piccadilly for supporting us and providing food and treats for those who attend.



GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Specific project funding included:

- Tudor Trust funding for the Centre Manager role.
- Funding from the Lloyds Foundation for England & Wales for the Volunteer Coordinator.
- Chaplain salary funded by Garfield Weston Foundation
- Chef/Kitchen Trainer funded by The Charity Service & catering profits.
- GM High Sheriff to fund expenses in supporting clients
- The Charity Service – funding towards client and volunteer expenses and training
- Laing Trust – funding to cover 'Exploring Christianity' project
- Duchy of Lancaster – Client expenses

Financial review

Our grant funding remains as levels appropriate to fund core salary costs and specific project related costs. As the grant funding is restricted to those specific activities, we have maintained stringent expenditure levels in line with total reserves.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 28th February 2022 was £49,902 of which all are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three 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.

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

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for future periods

- 1) Maintaining and expanding the way we support clients.
We are always looking at new and different ways of working with our clients and through regular forums, they and our volunteers and supporters shape the groups and activities we offer.
We are planning creative writing and mindfulness sessions which have been suggested through these forums.
- 2) Focus on training staff and volunteers to provide more variety of training/ sessions/ group support etc to clients.

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Staff and volunteers are booked onto various training courses over the next year. The main course in conjunction with the bible society is the navigating trauma course which we are hoping to provide to clients in the next year. They will also be undertaking safeguarding training which will allow us to improve our policy and better support vulnerable people. As volunteers are the backbone of the charity, our volunteer strategy has an ongoing plan to provide trainings and support to volunteers as well as ensuring that we celebrate their achievements and provide recognition throughout the year.

3) Core cost funding

As the fixed term funding for the salaries of the centre manager and volunteer co-ordinator are coming to an end. We are now focusing on applying to the national lottery reaching communities fund to cover full running costs for the charity for a 3 year period.

4) Re-establish and expand our links with other agencies and prisons, maintain regular in person contact with all 5 GM prisons. As part of the national lottery application, we have applied for more funds to expand the chaplain working hours, this would allow her one day per week to visit prisons and other organisations/ agencies and further our reach.

Structure, governance and management

Greater Manchester Community Chaplaincy Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19/02/2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 11/02/2011.

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.

Trustee induction and training

Most trustees are already familiar with the practical work of the charity through meeting regularly with staff members.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Centre Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. 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.

Reference and administrative information

Charity Name: Greater Manchester Community Chaplaincy Limited

Charity Number: 1140385

Company Registration Number: 06825285

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

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

Gavin White	Chair of Trustees
Emma Smith	
Aled Brewerton	
Deacon Pru Cahill	

Senior manager

Deborah Joyce

Registered Office

Methodist Central Hall
Oldham Street
Manchester
M1 1JQ

Independent Examiners

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

Bankers

Co-operative Bank plc
70 - 72 Cross Street
Manchester
M2 4JG

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Greater Manchester Community Chaplaincy Limited 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

Name: Gavin White
Chair

Date: 10th August 2022

Independent examiner's report to the trustees of GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

I report on the accounts of the company for the year ended 28th February 2022, which are set out on pages 12 to 20.

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.

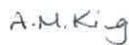
Basis of independent examiner's report

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, no matter has come to my attention:

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

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

Date: 10th August 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 28 February 2022 £	Total Funds Year Ended 28 February 2021 £
Income from:					
Donations and legacies	(3)	14,890	-	14,890	7,461
Charitable Activities	(4)	6,181	57,732	63,913	62,816
Investment Income		-	-	-	-
Total		21,071	57,732	78,803	70,277
Expenditure on:					
Raising Funds	(5)	4,138	471	4,609	2,495
Charitable Activities	(5)	3,763	60,143	63,906	62,158
Other	(5)	-	-	-	-
Total		7,901	60,614	68,515	64,653
Net income/(expenditure)		13,170	(2,882)	10,288	5,624
Transfers between funds		-	-	-	-
Reconciliation of funds					
Total funds brought forward	(15)	36,732	10,921	47,653	42,029
Total funds carried forward	(15)	49,902	8,039	57,941	47,653

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

The notes on pages 12 to 20 form part of these accounts.

BALANCE SHEET AS AT 28 FEBRUARY 2022

Company registration number: 06825285

	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets	(10)	-	669
Total fixed assets		-	669
Current assets:			
Stocks	(11)	312	356
Debtors	(12)	391	162
Cash at Bank & in Hand		96,273	80,716
Total current assets		96,976	81,234
Liabilities:			
Creditors: Amounts falling due within one year	(13)	39,035	34,250
Net current assets or liabilities		57,941	46,984
Total assets less current liabilities		57,941	47,653
Total net assets or liabilities		<u>57,941</u>	<u>47,653</u>
The funds of the charity:			
Restricted income funds	(15)	8,039	10,921
Unrestricted income funds	(15)	49,902	36,732
Total charity funds		<u>57,941</u>	<u>47,653</u>

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

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

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

Approved by the trustees on 10th August 2022

----- Gavin White Chair

The notes on pages 12 to 20 form part of these accounts.

Statement of Cash Flows for the year ending 28 February 2022

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

	Notes	Year Ended 28 February 2022 £	Year Ended 28 February 2021 £
Net movement in funds		10,288	5,624
Add back depreciation		669	1,654
Deduct investment income		-	-
Decrease/(increase) in stocks		44	89
Decrease/(increase) in debtors		(229)	460
Increase/(decrease) in creditors		4,785	(5,112)
Net cash used in operating activities		15,557	2,715
Cash flows from investment activities:			
Interest		-	-
Purchase of fixed assets		-	-
Net cash provided by investing activities		-	-
Increase/(decrease) in cash and cash equivalents during the year		15,557	2,715
Cash and cash equivalents brought forward		80,716	78,001
Cash and cash equivalents carried forward		96,273	80,716

Notes to the accounts

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st 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.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 14 restricted funds.

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

Further details of each fund are disclosed in note 13.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of advertising, café supplies, website and costs of printing the prayer letter.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost

(j) Realised gains and losses

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

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

The trustees implemented an auto enrolment pension scheme from February 2017. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 28	Year Ended 28	Year Ended	Year Ended
	February 2022	February 2022	28 February	28 February
	£	£	2022	2021
Donations	6,673	-	6,673	3,479
Fundraising	2,545	-	2,545	110
Prayer Letter Donations	4,575	-	4,575	2,877
Gift Aid	1,097	-	1,097	995
	<u>14,890</u>	<u>-</u>	<u>14,890</u>	<u>7,461</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 28	Year Ended 28	Year Ended
	February 2021	February 2021	28 February
	£	£	2021
Donations	3,479	-	3,479
Fundraising	110	-	110
Prayer Letter Donations	2,877	-	2,877
Gift Aid	995	-	995
	<u>7,461</u>	<u>-</u>	<u>7,461</u>

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 28	Year Ended 28	Year Ended	Year Ended
	February 2022	February 2022	28 February	28 February
	£	£	2022	2021
Café sales	5,531	-	5,531	1,550
Big Issue Sales	650	-	650	-
Restricted grants:				
Bishop Radford Trust	-	-	-	2,000
Garfield Weston	-	5,000	5,000	-
Greater Manchester High Sheriff's Trust	-	3,000	3,000	-
HMRC Furlough	-	8,672	8,672	8,732
Leathersellers Company	-	-	-	2,704
Laing Trust	-	2,500	2,500	-
Michael Colin	-	-	-	1,000
The Charity Service	-	1,560	1,560	1,000
We Love Manchester	-	-	-	2,330
Tudor Trust (2)	-	-	-	2,000
Tudor Trust (1)	-	20,000	20,000	20,000
Restricted charitable foundations:				
Lloyds TSB	-	16,500	16,500	16,500
Duchy of Lancaster	-	500	500	-
Joseph Rank Trust	-	-	-	5,000
	<u>6,181</u>	<u>57,732</u>	<u>63,913</u>	<u>62,816</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 28	Year Ended 28	Year Ended
	February 2021	February 2021	28 February
	£	£	2021
Café sales	1,550	-	1,550
Restricted grants:			
Bishop Radford Trust	-	2,000	2,000
HMRC Furlough	-	8,732	8,732
Leathersellers Company	-	2,704	2,704
Michael Colin	-	1,000	1,000
The Charity Service	-	1,000	1,000
We Love Manchester	-	2,330	2,330
Tudor Trust (2)	-	2,000	2,000
Tudor Trust (1)	-	20,000	20,000
Restricted charitable foundations:			
Lloyds TSB	-	16,500	16,500
Joseph Rank Trust	-	5,000	5,000
	<u>1,550</u>	<u>61,266</u>	<u>62,816</u>

5. Expenditure

	Care, Resettlement and Rehabilitation of Offenders £	Year Ended 28 February 2022 £	Year Ended 28 February 2021 £
Expenditure on raising funds:			
Café Supplies	3,212	3,212	852
Prayer Letter Printing	1,080	1,080	1,166
Fundraising Expenses	5	5	-
Subscriptions	312	312	477
	<u>4,609</u>	<u>4,609</u>	<u>2,495</u>
Expenditure on charitable activities:			
Employment Costs	54,014	54,014	55,882
Training	248	248	313
Client Expenses	1,741	1,741	424
DBS Fees	-	-	26
Staff Travel	158	158	-
Telephone	192	192	-
Volunteers Expenses	3,237	3,237	1,025
Insurance	853	853	1,131
Governance and Support Costs	636	636	624
Post, Printing & Stationery	2,158	2,158	1,079
Depreciation	669	669	1,654
	<u>63,906</u>	<u>63,906</u>	<u>62,158</u>
Other expenditure:			
Sundry	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>68,515</u>	<u>68,515</u>	<u>64,653</u>
Restricted funds		60,614	58,534
Unrestricted funds		7,901	6,119
		<u>68,515</u>	<u>64,653</u>

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

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

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	636	636	type of expense
	-	636	636	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	624	624	type of expense
	-	624	624	

8. Analysis of staff costs

	Year Ended 28 February 2022	Year Ended 28 February 2021
	£	£
Wages and Salaries	53,473	55,341
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	541	541
	<u>54,014</u>	<u>55,882</u>
Charitable activities	54,014	55,882
Support costs	-	-
	<u>54,014</u>	<u>55,882</u>

The average number of employees during the year was (previous year: 5).

The charity considers its key management personnel comprises the trustees and Centre Manager. The total employment benefits, including employer pension contributions of the key management personnel were £18,565 (previous year: £19,845). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 28 February 2022	Year Ended 28 February 2021
	£	£
Independent examination fees	636	624
	<u>636</u>	<u>624</u>

10. Tangible Fixed Assets

	Computers £	Total £
Cost		
At 1 March 2021	7,910	7,910
Additions	-	-
At 28 February 2022	7,910	7,910
Depreciation		
At 1 March 2021	7,241	7,241
Charge for Year	669	669
At 28 February 2022	7,910	7,910
NET BOOK VALUE		
At 28 February 2022	-	-
At 28 February 2021	669	669

11. Stocks

	2022 £	2021 £
Travel Passes	312	356
	312	356

12. Analysis of debtors

	2022 £	2021 £
Debtors	163	-
Prepayments	228	162
	391	162

Debtors and prepayments related to restricted funds (£228) and unrestricted funds (£163) in 2022 and restricted funds (£120) and unrestricted funds (£42) in 2021.

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Creditors	232	459
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	636	624
Deferred income	38,167	33,167
	39,035	34,250

14. Deferred income

Deferred income comprises grants that cover a period beyond the year end

Balance as at 1 March 2021	33,167
Amount released to income earned from charitable activities	(33,167)
Amount deferred in year	38,167
Balance at 28 February 2022	38,167

15 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance at 1 March 2021	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2022
	£	£	£	£	£
General Fund	36,732	21,071	(7,901)	-	49,902
	36,732	21,071	(7,901)	-	49,902

Previous reporting period

	Balance at 1 March 2020	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2021
	£	£	£	£	£
General Fund	33,840	9,011	(6,119)	-	36,732
	33,840	9,011	(6,119)	-	36,732

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 March 2021	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2022
	£	£	£	£	£
Lloyds TSB	901	16,500	(16,488)	-	913
Bishop Radford Trust	1,768	-	(1,768)	-	-
Garfield Weston	-	5,000	(3,189)	-	1,811
Greater Manchester High Sheriffs Trust	-	3,000	(1,368)	-	1,632
HMRC Furlough	-	8,672	(8,672)	-	-
Leathersellers Company	2,075	-	(2,075)	-	-
Laing Trust	-	2,500	(1,500)	-	1,000
Michael Colin	846	-	(846)	-	-
Manchester Guardian Society	17	-	(17)	-	-
The Charity Service	1,214	1,560	(1,214)	-	1,560
We Love Manchester	1,640	-	(1,640)	-	-
Tudor Trust (2)	2,000	-	(2,000)	-	-
Tudor Trust (1)	460	20,000	(19,685)	-	775
Duchy of Lancaster	-	500	(152)	-	348
	10,921	57,732	(60,614)	-	8,039

Previous reporting period

	Balance at 1 March 2020	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2021
	£	£	£	£	£
Lloyds TSB	831	16,500	(16,430)	-	901
Bishop Radford Trust	-	2,000	(232)	-	1,768
HMRC Furlough	-	8,732	(8,732)	-	-
Leathersellers Company	-	2,704	(629)	-	2,075
Michael Colin	-	1,000	(154)	-	846
Manchester Guardian Society	1,451	-	(1,434)	-	17
The Charity Service	1,497	1,000	(1,283)	-	1,214
Manchester Wellbeing Fund	1,596	-	(1,596)	-	-
We Love Manchester	-	2,330	(690)	-	1,640
Tudor Trust (2)	-	2,000	-	-	2,000
Tudor Trust (1)	922	20,000	(20,462)	-	460
Souter Trust	735	-	(735)	-	-
Joseph Rank Trust	1,157	5,000	(6,157)	-	-
	8,189	61,266	(58,534)	-	10,921

Name of restricted fund:	Description, nature and purpose of the fund
Lloyds TSB	to fund the salary of the Volunteer Co-ordinator
Bishop Radford Trust	to fund the salary of the kitchen trainer
Garfield Weston	to fund the salary of the Chaplain
Greater Manchester High Sheriff's Trust	to fund expenses in supporting clients
HMRC Furlough	for salary costs
Leathersellers Company	for salary costs
Laing Trust	funding to cover "Exploring Christianity" project
Michael Colin	for salary costs
Manchester Guardian Society	for kitchen trainer
The Charity Service	funding towards client and volunteer expenses and training
We Love Manchester	for salary costs
Tudor Trust (2)	to fund the salary of the Centre Manager and support the work of GMCC
Tudor Trust (1)	to fund the salary of the Centre Manager and support the work of GMCC
Duchy of Lancaster	for client expenses

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Fixed Assets	-	-	-	-
Cash at bank and in hand	50,063	-	46,210	96,273
Other net current assets/(liabilities)	(161)	-	(38,171)	(38,332)
Total	49,902	-	8,039	57,941

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Fixed Assets	-	-	669	669
Cash at bank and in hand	37,008	-	43,708	80,716
Other net current assets/(liabilities)	(632)	-	(33,456)	(34,088)
Total	36,732	-	10,921	37,869

17. Contingent Liabilities

A contingent liability is identified and disclosed for payments 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.

Accounts

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

Registered Charity No. 1140385
Company Registration No. 06825285

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

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GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Report of the trustees for the year ended 28th February 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 28th February 2021 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).

Objectives and activities

The Charity's objects are for the public benefit to assist in the care, resettlement and rehabilitation of offenders and their families and dependents in partnership with appropriate public, private and voluntary sector agencies and organisations in particular but, not exclusively by, the provision of advice and assistance to enable them to access key public services, accommodation and employment according to their needs. It has evolved into a volunteering organisation where ex-offenders and their supporters have gained the confidence and skills to become involved in the leadership and management of its provision and services.

The charity furthers its charitable purposes for the public benefit through our main activities and who we try to help are described in detail in our annual report. All our charitable activities focus on the support of offenders and ex-offenders and are undertaken to further our charitable purposes for the public benefit:

- Prison Linkwork
- Mentoring and Befriending
- Information Advice and Guidance
- Volunteering
- The Key Project - IT suite
- Bible Reflection and Prayer
- Externally-funded projects to support niche groups
- Externally-funded projects to deliver employability skills
- Partnership work with GMP and GMPT
- Advocacy

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.

GMCC was supported by Tudor Trust, Lloyds Foundation for England & Wales, Joseph Rank Trust, Hilden Charitable Trust, Manchester Wellbeing Fund, The Charity Service, We Love Manchester, Leathersellers, Manchester Guardian Society and Bishop Radford Trust. As a result of this funding we were able to continue with our services and activities.

Over the financial year unrestricted funds fell due to loss of café sales/catering income, although we had built up healthy reserves. This was a direct impact of the pandemic as our Centre was closed for 7 out of the last 12 months. Core staff continued to work from home and provide support in other ways during these periods.

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

A review of our achievements and performance

The report below highlights the numbers of clients supported, practical support provided and future plans. Due to the Covid-19 pandemic our activities have been severely restricted due to the national lockdowns. As a result we were unable to operate from our office between for much of the year. Thanks to the support from our funders the centre manager, volunteer coordinator and chaplain were able to continue to work from home. The table below therefore represents the numbers supported during the times we were open.

The table below shows a breakdown of those clients we supported by age and sex.

Age/Sex	Clients
Male	89
Female	3
18-25	15
26-49	63
50+	14
Total	92

Over the last year of all those we supported we had over 600 individual appointments. We continued supporting people over longer periods and more intensively. Our numbers are well down on previous years but this is only to be expected due to the lockdown. We signed up 19 new clients over the year.

Activities during the centre closure

We were able to maintain contact with 80% of our regular clients or those who had recently come to us for support prior to lockdown. Most of our support was by telephone, email and video calls and this made a massive difference to people's mental wellbeing. We were able to support clients and volunteers with essential items they needed during the lockdown and continued to write to people in prison.

We were able to continue administrative tasks at home using VPN and apply for several small grants to help to pay for PPE and changes to comply with Covid guidelines when we reopened after the first lockdown.

Plans for the year ahead

1) Improving and developing how we support clients. The lockdown made us realise that we can support them by telephone and this can go a long way in helping them stay on the right path. They may not always be able to afford to get to us when in need and being able to offer this to them will really benefit them. One positive aspect of being closed was that we realised that many of the people we help really need a listening ear when they are not engaged, struggle financially and do not have the essential items they need and this can lead them to other means of getting those things. All aspects of client services and provision are constantly reviewed over the year.

2) Focus on funding in general and in particular for the chaplain role. We are in the process of applying to several funders for long term grants. We were fortunate that we were able to build up healthy unrestricted reserves over the last few years and these will help maintain the Charity as we recover from the effects of the pandemic and help us to build up our services and activities to

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

3) We want to improve the experience for all our volunteers. Although we have always appreciated that volunteers are the lifeblood of our Charity and have made every effort to recognise their achievements we have realised how committed they are to the organisation and how amazingly they stepped up during lockdown to support us even when facing many challenges of their own. We know that many of them have difficult circumstances which we never realised as much when operating on a day to day basis. Our volunteer coordinator and chaplain will ensure more one-on-one support. Many of the volunteers are former clients and the journey from a life of crime can be long battle. When they are with us they have a purpose but we must also make them feel comfortable to be able to contact us when they are not with us for any support they may need.

4) As we were not in the office to support people we realised how important it was to have contact with other agencies and we did many referrals and sought of advice from different support services and charities and we want to build on this and develop better relationships with more local organisations who can assist us in supporting those we help thereby enhancing the progress of our clients.

As with most other Charities we face many challenges to build up our services again but we are in a strong position to do this over the next 12 months.

Specific project funding included:

- Tudor Trust funding for the Centre Manager role.
- Chaplain salary funded by Joseph Rank Trust to August 2020.
- Funding from the Lloyds Foundation for England & Wales for the Volunteer Coordinator.
- Chef/Kitchen Trainer funded by The Charity Service & catering profits.

Financial review

Our grant funding remains at levels appropriate to fund core salary costs and specific project related costs. As the grant funding is restricted to those specific activities, we have maintained stringent expenditure levels in line with total reserves.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 28th February 2021 was £36,732 of which all are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three 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.

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

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

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.

Structure, governance and management

Greater Manchester Community Chaplaincy Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19/02/2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 11/02/2011.

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.

Trustee induction and training

Most trustees are already familiar with the practical work of the charity through meeting regularly with staff members.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Centre Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. 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.

Reference and administrative information

Charity Name: Greater Manchester Community Chaplaincy Limited

Charity Number: 1140385

Company Registration Number: 06825285

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

Gavin White Chair of Trustees

Emma Smith

Aled Brewerton

Deacon Pru Cahill

Senior manager

Deborah Joyce

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED**Registered Office**

Methodist Central Hall
Oldham Street
Manchester
M1 1JQ

Independent Examiners

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

Bankers

Co-operative Bank plc
70 - 72 Cross Street
Manchester
M2 4JG

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Greater Manchester Community Chaplaincy Limited 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

Name: Gavin White
Chair

Date: 5th August 2021

Independent examiner's report to the trustees of GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

I report on the accounts of the company for the year ended 28th February 2021, 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, no matter has come to my attention:

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

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

Date: 5th August 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2021
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 28 February 2021 £	Total Funds Year Ended 28 February 2020 £
	Further Details				
Income from:					
Donations and legacies	(3)	7,461	-	7,461	8,819
Charitable Activities	(4)	1,550	61,266	62,816	75,333
Investment Income		-	-	-	-
Total		<u>9,011</u>	<u>61,266</u>	<u>70,277</u>	<u>84,152</u>
Expenditure on:					
Raising Funds	(5)	2,495		2,495	12,860
Charitable Activities	(5)	3,624	58,534	62,158	67,132
Other	(5)	-	-	-	-
Total		<u>6,119</u>	<u>58,534</u>	<u>64,653</u>	<u>79,992</u>
Net income/(expenditure)		2,892	2,732	5,624	4,160
Transfers between funds		-	-	-	-
Reconciliation of funds					
Total funds brought forward	(15)	33,840	8,189	42,029	37,869
Total funds carried forward	(15)	<u>36,732</u>	<u>10,921</u>	<u>47,653</u>	<u>42,029</u>

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

The notes on pages 11 to 19 form part of these accounts.

BALANCE SHEET AS AT 28 FEBRUARY 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	(10)	669	2,323
Total fixed assets		<u>669</u>	<u>2,323</u>
Current assets:			
Stocks	(11)	356	445
Debtors	(12)	162	622
Cash at Bank & in Hand		80,716	78,001
Total current assets		<u>81,234</u>	<u>79,068</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	34,250	39,362
Net current assets or liabilities		<u>46,984</u>	<u>39,706</u>
Total assets less current liabilities		47,653	42,029
Total net assets or liabilities		<u>47,653</u>	<u>42,029</u>
The funds of the charity:			
Restricted income funds	(15)	10,921	8,189
Unrestricted income funds	(15)	36,732	33,840
Total charity funds		<u>47,653</u>	<u>42,029</u>

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

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

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

Approved by the trustees on 6th August 2021

----- Gavin White Chair

The notes on pages 11 to 19 form part of these accounts.

Statement of Cash Flows for the year ending 28 February 2021

	Notes	Year Ended 28 February 2021 £	Year Ended 28 February 2020 £
Net cash used in operating activities	(17)	2,715	5,104
Cash flows from investment activities:			
Interest		-	-
Purchase of fixed assets		-	-
Net cash provided by investing activities		-	-
Increase/(decrease) in cash and cash equivalents during the year		2,715	5,104
Cash and cash equivalents brought forward		78,001	72,897
Cash and cash equivalents carried forward		80,716	78,001

Notes to the accounts

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 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.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 13 restricted funds.

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

Further details of each fund are disclosed in note 13.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of advertising, café supplies, website and costs of printing the prayer letter.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost

(j) Realised gains and losses

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

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

The trustees implemented an auto enrolment pension scheme from February 2017. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 28	Year Ended 28	Year Ended	Year Ended
	February 2021	February 2021	28 February	28 February
	£	£	2021	2020
Donations	3,479	-	3,479	4,652
Fundraising	110	-	110	472
Prayer Letter Donations	2,877	-	2,877	3,550
Gift Aid	995	-	995	145
	<u>7,461</u>	<u>-</u>	<u>7,461</u>	<u>8,819</u>
Previous reporting period	<u>8,819</u>	<u>-</u>	<u>8,819</u>	

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 28	Year Ended 28	Year Ended	Year Ended
	February 2021	February 2021	28 February	28 February
	£	£	2021	2020
Café sales	1,550	-	1,550	17,865
Restricted grants:				
Bishop Radford Trust	-	2,000	2,000	-
HMRC Furlough	-	8,732	8,732	-
Leathersellers Company	-	2,704	2,704	-
Michael Colin	-	1,000	1,000	-
HCA Manchester	-	-	-	470
Manchester Guardian Society	-	-	-	2,000
The Charity Service	-	1,000	1,000	5,998
Manchester Wellbeing Fund	-	-	-	2,000
We Love Manchester	-	2,330	2,330	-
Tudor Trust (2)	-	2,000	2,000	-
Tudor Trust (1)	-	20,000	20,000	20,000
Restricted charitable foundations:				
Lloyds TSB	-	16,500	16,500	17,000
Joseph Rank Trust	-	5,000	5,000	10,000
	<u>1,550</u>	<u>61,266</u>	<u>62,816</u>	<u>75,333</u>
Previous reporting period	<u>17,865</u>	<u>57,468</u>	<u>75,333</u>	

5. Expenditure

	Care, Resettlement and Rehabilitation of Offenders £	Year Ended 28 February 2021 £	Year Ended 28 February 2020 £
Expenditure on raising funds:			
Café Supplies	852	852	10,892
Prayer Letter Printing	1,166	1,166	1,080
Subscriptions	477	477	715
Website Costs	-	-	173
	<u>2,495</u>	<u>2,495</u>	<u>12,860</u>
Expenditure on charitable activities:			
Employment Costs	55,882	55,882	56,500
Training	313	313	894
Bad Debts	-	-	10
Client Expenses	424	424	2,256
DBS Fees	26	26	82
Staff Travel	-	-	235
Volunteers Travel Costs	1,025	1,025	2,603
Insurance	1,131	1,131	1,121
Governance and Support Costs	624	624	709
Post, Printing & Stationery	1,079	1,079	1,520
Depreciation	1,654	1,654	1,202
	<u>62,158</u>	<u>62,158</u>	<u>67,132</u>
Other expenditure:			
Sundry	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>64,653</u>	<u>64,653</u>	<u>79,992</u>
Restricted funds		58,534	57,094
Unrestricted funds		6,119	22,898
		<u>64,653</u>	<u>79,992</u>

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

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

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	624	624	type of expense
	-	624	624	

8. Analysis of staff costs

	Year Ended 28 February 2021 £	Year Ended 28 February 2020 £
Wages and Salaries	55,341	56,004
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	541	496
	<u>55,882</u>	<u>56,500</u>
Charitable activities	55,882	56,500
Support costs	-	-
	<u>55,882</u>	<u>56,500</u>

The average number of employees during the year was 5 (previous year: 5).

The charity considers its key management personnel comprises the trustees and Centre Manager. The total employment benefits, including employer pension contributions of the key management personnel were £19,845 (previous year: £19,863), No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 28 February 2021 £	Year Ended 28 February 2020 £
Independent examination fees	624	654
	<u>624</u>	<u>654</u>

10. Tangible Fixed Assets

	Computers	Total
Cost	£	£
At 1 March 2020	7,910	7,910
Additions	-	-
At 28 February 2021	7,910	7,910
Depreciation		
At 1 March 2020	5,587	5,587
Charge for Year	1,654	1,654
At 28 February 2021	7,241	7,241
NET BOOK VALUE		
At 28 February 2021	669	669
At 29 February 2020	2,323	2,323

11. Stocks

	2021	2020
	£	£
Travel Passes	356	445
	356	445

12. Analysis of debtors

	2021	2020
	£	£
Debtors	-	219
Prepayments	162	403
	162	622

Debtors and prepayments related to restricted funds (£120) and unrestricted funds (£42) in 2021 and restricted funds (£313) and unrestricted funds (£309) in 2020.

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	459	366
Overdrawn Petty Cash	-	205
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	624	624
Deferred income	33,167	38,167
	34,250	39,362

14. Deferred income

Deferred income comprises grants that cover a period beyond the year end

Balance as at 1 March 2020	38,167
Amount released to income earned from charitable activities	(38,167)
Amount deferred in year	33,167
Balance at 28 February 2021	<u>33,167</u>

15 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance at 1 March 2020	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2021
	£	£	£	£	£
General Fund	33,840	9,011	(6,119)	-	36,732
	<u>33,840</u>	<u>9,011</u>	<u>(6,119)</u>	<u>-</u>	<u>36,732</u>

Previous reporting period

	Balance at 1 March 2019	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2020
	£	£	£	£	£
General Fund	30,072	26,684	(22,898)	(18)	33,840
	<u>30,072</u>	<u>26,684</u>	<u>(22,898)</u>	<u>(18)</u>	<u>33,840</u>

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 March 2020	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2021
	£	£	£	£	£
Lloyds TSB	831	16,500	(16,430)	-	901
Bishop Radford Trust	-	2,000	(232)	-	1,768
HMRC Furlough	-	8,732	(8,732)	-	-
Leathersellers Company	-	2,704	(629)	-	2,075
Michael Colin	-	1,000	(154)	-	846
Manchester Guardian Society	1,451	-	(1,434)	-	17
The Charity Service	1,497	1,000	(1,283)	-	1,214
Manchester Wellbeing Fund	1,596	-	(1,596)	-	-
We Love Manchester	-	2,330	(690)	-	1,640
Tudor Trust (2)	-	2,000	-	-	2,000
Tudor Trust (1)	922	20,000	(20,462)	-	460
Souter Trust	735	-	(735)	-	-
Joseph Rank Trust	1,157	5,000	(6,157)	-	-
	8,189	61,266	(58,534)	-	10,921

Previous reporting period

	Balance at 1 March 2019	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2020
	£	£	£	£	£
Lloyds TSB	(145)	17,000	(16,024)	-	831
HCA Manchester	-	470	(488)	18	-
Manchester Guardian Society	-	2,000	(549)	-	1,451
The Charity Service	-	5,998	(4,501)	-	1,497
Manchester Wellbeing Fund	-	2,000	(404)	-	1,596
Theresa Fitt Trust	1,941	-	(1,941)	-	-
Tudor Trust (1)	589	20,000	(19,667)	-	922
Souter Trust	1,468	-	(733)	-	735
Hilden Charitable Trust	3,632	-	(3,632)	-	-
Joseph Rank Trust	312	10,000	(9,155)	-	1,157
	7,797	57,468	(57,094)	18	8,189

Name of restricted fund:	Description, nature and purpose of the fund
Lloyds TSB	to fund the salary of the Volunteer Co-ordinator
Bishop Radford Trust	to fund the salary of the kitchen trainer
HMRC Furlough	for salary costs
Leathersellers Company	for salary costs
Michael Colin	for salary costs
Manchester Guardian Society	for kitchen trainer
The Charity Service	Qualify for Success - part funding to develop an online learning platform to provide Accredited Level 1 qualifications to ex-offenders
Manchester Wellbeing Fund	for kitchen trainer
We Love Manchester	for salary costs
Tudor Trust (2)	to fund the salary of the Centre Manager and support the work of GMCC
Tudor Trust (1)	to fund the salary of the Centre Manager and support the work of GMCC
Souter Trust	for client expenses
Joseph Rank Trust	for salary costs

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Fixed Assets	-	-	669	669
Cash at bank and in hand	37,008	-	43,708	80,716
Other net current assets/(liabilities)	(276)	-	(33,456)	(33,732)
Total	36,732	-	10,921	47,653

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Fixed Assets	1,807	-	516	2,323
Cash at bank and in hand	32,143	-	45,858	78,001
Other net current assets/(liabilities)	(555)	-	(38,185)	(38,740)
Total	33,840	-	8,189	37,869

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

	Year Ended 28 February 2021	Year Ended 28 February 2020
	£	£
Net movement in funds	5,624	4,160
Add back depreciation	1,654	1,202
Deduct investment income	-	-
Decrease/(increase) in stocks	89	(445)
Decrease/(increase) in debtors	460	181
Increase/(decrease) in creditors	(5,112)	6
Net cash used in operating activities	2,715	5,104

18. Contingent Liabilities

A contingent liability is identified and disclosed for payments 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.