

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.

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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

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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.

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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

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Independent Examiners

Community Accountancy Service Limited
The Grange
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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		9,011	61,266	70,277	84,152
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		6,119	58,534	64,653	79,992
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)	36,732	10,921	47,653	42,029

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.