

# **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

## INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 7	TRUSTEES ANNUAL REPORT
8	INDEPENDENT EXAMINERS REPORT
9	STATEMENT OF FINANCIAL ACTIVITIES
10	BALANCE SHEET
11	STATEMENT OF CASH FLOWS
12 - 20	NOTES TO THE ACCOUNTS

## GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

### **Report of the trustees for the year ended 28<sup>th</sup> February 2022**

The trustees present their annual directors' report and financial statements of the charity for the year ended 28<sup>th</sup> 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.

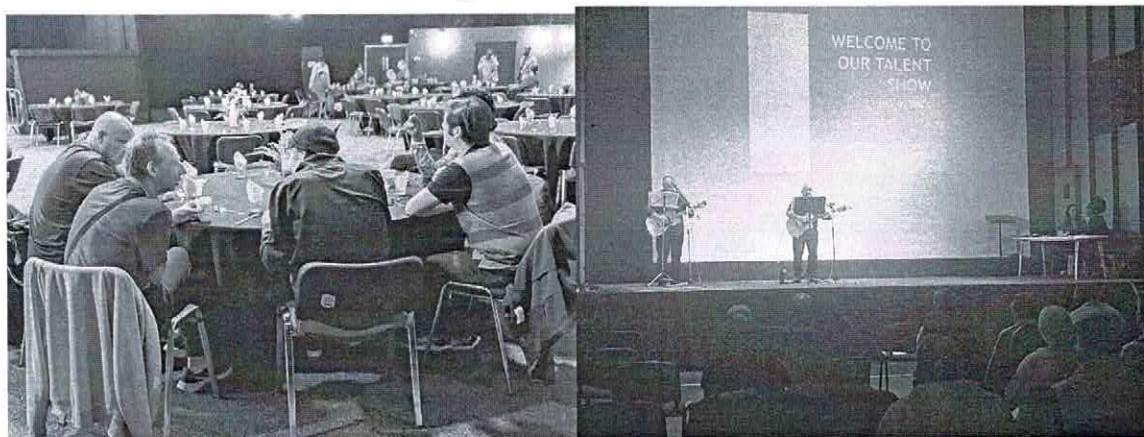
Over the last 6 months GMCC has focused on re-establishing relationships with local and national charities that could work towards making GMCC the best it can be for all those we support as well as our volunteers. In February the Chaplain and a volunteer went to London for a training weekend with the 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 28<sup>th</sup> 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

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Name: Gavin White  
Chair

Date: 10<sup>th</sup> 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 28<sup>th</sup> 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.

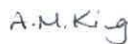
### **Basis of independent examiner's report**

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

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 £
<b>Fixed Assets</b>			
Tangible assets	(10)	-	669
Total fixed assets		-	669
<b>Current assets:</b>			
Stocks	(11)	312	356
Debtors	(12)	391	162
Cash at Bank & in Hand		96,273	80,716
Total current assets		96,976	81,234
<b>Liabilities:</b>			
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
<b>Total net assets or liabilities</b>		57,941	47,653
<b>The funds of the charity:</b>			
Restricted income funds	(15)	8,039	10,921
Unrestricted income funds	(15)	49,902	36,732
<b>Total charity funds</b>		57,941	47,653

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)
<b>Net cash used in operating activities</b>		<b>15,557</b>	<b>2,715</b>
<b>Cash flows from investment activities:</b>			
Interest		-	-
Purchase of fixed assets		-	-
<b>Net cash provided by investing activities</b>		<b>-</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents during the year		15,557	2,715
Cash and cash equivalents brought forward		80,716	78,001
<b>Cash and cash equivalents carried forward</b>		<b>96,273</b>	<b>80,716</b>

## 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
	6,181	57,732	63,913	62,816

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
	1,550	61,266	62,816

## 5. Expenditure

	Care, Resettlement and Rehabilitation of Offenders £	Year Ended 28 February 2022 £	Year Ended 28 February 2021 £
<b>Expenditure on raising funds:</b>			
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>
<b>Expenditure on charitable activities:</b>			
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>
<b>Other expenditure:</b>			
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 £
<b>Cost</b>		
At 1 March 2021	7,910	7,910
Additions	-	-
At 28 February 2022	7,910	7,910
<b>Depreciation</b>		
At 1 March 2021	7,241	7,241
Charge for Year	669	669
At 28 February 2022	7,910	7,910
<b>NET BOOK VALUE</b>		
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	<u>38,167</u>
Balance at 28 February 2022	<u>38,167</u>

**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
	<u>36,732</u>	<u>21,071</u>	<u>(7,901)</u>	<u>-</u>	<u>49,902</u>

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
	<u>33,840</u>	<u>9,011</u>	<u>(6,119)</u>	<u>-</u>	<u>36,732</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 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)
<b>Total</b>	<b>49,902</b>	<b>-</b>	<b>8,039</b>	<b>57,941</b>

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)
<b>Total</b>	<b>36,732</b>	<b>-</b>	<b>10,921</b>	<b>37,869</b>

#### 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.