

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

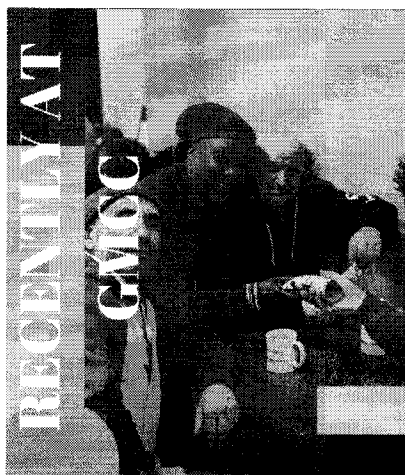
Sessions/ activities

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.

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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

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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

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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.

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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

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"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,

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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.

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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 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

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