TLC - ST LUKE'S

England & Wales · Charity number 1141796

Details

Other names	ST LUKE'S
Status	Registered
Legal form	Charitable company
Company number	07379872
Registered	2011-05-06
Register	View on the Charity Commission register

Contact

Address	3 Grenfell Road Manchester M20 6TG
Phone	01612581779
Email	stlukeslongsight@gmail.com
Website	www.tlcstlukes.co.uk

Activities

Objects: TO FURTHER SUCH CHARITABLE PURPOSES FOR THE BENEFIT OF THOSE LIVING IN MANCHESTER AND THE SURROUNDING AREA, AS THE TRUSTEES SEE FIT, IN PARTICULAR, BUT NOT EXCLUSIVELY BY:A PROVIDING FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATIONS IN THE INTERESTS OF SOCIAL WELFAREB ADVANCING EDUCATIONC RELIEVING THOSE IN NEEDD RELIEVING SICKNESS AND PROMOTING GOOD HEALTHE PROMOTING COMMUNITY CAPACITY BUILDING; ANDF PROMOTING THE VOLUNTARY SECTOR FOR THE PUBLIC BENEFITTHE CHARITY WILL PROVIDE SUPPORT TO THOSE MEMBERS OF THE COMMUNITY WITH MENTAL HEALTH PROBLEMS AND TO DISADVANTAGED COMMUNITY GROUPS WHOM, IN THE VIEW OF THE TRUSTEES, ARE IN NEED OF ADDITIONAL ASSISTANCE

Activities: Providing recreational facilities and affordable room hire for people and community groups in Manchester and surrounding areas.Running drop-ins and creative / learning / volunteering opportunties for people with mental health needs.Providing, or signposting individulas to, advice sessions in legal matters, mental health support, welfare rights / benefits and general advocacy.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science
- **Who:** People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** AND THE SURROUNDING AREA
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£30,406	£46,908	-	-
2023-09-30	£55,881	£69,634	-	-
2022-09-30	£59,620	£77,935	-	-
2021-09-30	£78,599	£68,635	-	-
2020-09-30	£96,981	£61,566	-	-

Trustees

Name	Role	Appointed
Jane Helen McAllister	Chair	2019-09-12
Greg Thorpe		2023-03-08
Hannah Kathryn Waterson		2024-10-28
Stephen Eric Osgood		2025-07-26

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TLC - ST LUKE'S

England & Wales - Charity number 1141796

Accounts

TLC - ST LUKE'S

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

Registered Charity No. 1141796
Company Registration No. 07379872

TLC - ST LUKE'S

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TLC – ST LUKE'S

Report of the trustees for the year ended 30th September 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th September 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 2019).

Objectives and activities

The purposes of the charity are to further such charitable purposes for the benefit of those living in Manchester and the surrounding area, as the trustees see fit, in particular, but not exclusively by:
~ providing facilities recreation and other leisure time occupations in the interest of social welfare.
~ advancing education.
~ relieving those in need.
~ relieving sickness and promoting good health.
~ promoting community capacity building; and
~ promoting the voluntary sector for the public benefit.

The charity provides support to those members of the community with mental health problems and to disadvantaged community groups whom, in the views of the trustees, need additional assistance.

The main activities are to:

- provide drop-in's and creative/learning/volunteering opportunities for people with mental health needs in Manchester and surrounding areas.
- provide, or signpost individuals to advice sessions in legal matters, mental health support, welfare rights/benefits and general 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.

The charity furthers its charitable purposes for the public benefit through engaging with the community in a range of locations. The Art Project was mainly based at Pool Arts Studio and the Drop-In services are now offered at two neighbourhood centres (Gregorys Place, Ardwick Green and the Ida Kinsey Centre, Ardwick). Many of our activities are geared towards people in Manchester with mental health needs. We aim to provide a warm, safe, and comfortable place for people to meet with others and take part in health-related activities and projects and classes that encourage self-confidence and independence.
We are committed to delivering activities that aim to promote social inclusion, through making accessible activities to a wide and diverse population.

We can offer some advice, advocacy, and legal support through links with a local solicitor and the Legal Aid scheme and the services of trained volunteers and have links with other projects to which we can signpost people for more complex issues.

Financial review

TLC-St Luke's is predominately funded by grants. We maintain the drop-in and other services via small grants and donations and continue to actively fund raise to secure core funding for the services provided overall. Therefore, the focus of our future planning is on sustainability and funding sources beyond this point.

Our sustainability has continued to be an important focus for trustees and staff. Trustees and staff will continue to monitor the situation closely.

Investment powers and policy

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

Reserves policy and going concern.

The balance held in unrestricted reserves on 30th September 2024 was £7,824 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

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

Looking forward to the year ahead, the following are the priorities we want to address:

- Organisational development – readdressing our core aims and principles of practice, and developing the structures to deliver these. This will enable a stronger programme of fundraising, which as ever, remains a main concern for the charity.
- Continuing to explore ways of bringing all elements of the charity together at one venue.
- Re-developing our social media, including a new website.
- Continuing to deliver the Drop-In and Wellbeing services.
- Continuing to recruit new Trustees.

TLC – ST LUKE'S

Structure, governance, and management

TLC-St. Luke's is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17th September 2010. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th May 2011.

The trustees are also exploring ways of involving participants from the art and drop-in projects in the governance of the charity, potentially as trustees.

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 and serve for a period of 5 years.

Trustee induction and training

Most trustees are already familiar with the work of the charity because of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training with MACC and have engaged in relevant policies and procedures reviews.

Organisation

The board of trustees administers the charity. The board normally meets not less than 4 times per year.

Related parties and co-operation with other organisations

None of our trustees receives 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: TLC – St Luke's
Charity Number: 1141796
Company Registration Number: 07379872

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

Jane McAllister	Chair of Trustees
Eamonn Horgan	(appointed March 2023)
Greg Thorpe	(appointed November 2023)
Dr Hannah Waterson	(appointed November2024
Natalie Bradbury	(resigned as Trustee November 2023)
Joanne Byrne	(resigned as Trustee November 2023)

Registered Office
3 Grenfell Road
Manchester
M20 6TG

Independent Examiners
Hilton Jones trading as Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers
Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

Trustees' responsibilities in relation to the financial statements
The charity trustees (who are also the directors of TLC – St Luke's 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 situation 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.

TLC – ST LUKE'S

This period has once again been a challenging time for the charity and a time of considerable change and uncertainty.
There were some successes:

- we had recruited a previous Drop-In Support Worker, Yuen Ling in April 2023, for a new contract. This contract was renewed for a further period of 12-months in April 2024
- the contract for the existing Drop-In support worker, Rebecca Arnold, was renewed for a further period of 12-months.
- We engaged a Fundraising Consultant Wil Woan in May 2023 for 6-months to help with funding bids. He helped to secure 2 funding bids for the Art Project and gave advice to the Drop In with regards to writing Funding Applications
- We managed to maintain the trustee board numbers to stay quorate
- We began a trustee recruitment process which resulted in Hannah joining the board in November 2024
- We negotiated a rent holiday with Pool Arts
- Drop In negotiated 6-month rent free period with Barnardos
- The Art Project found new premises at Longsight Art Space
- With support from National Lottery and MACC, we worked with local Freelance Consultant, Rick Gwilt, on a programme of Organisational Development.
- The Drop-In Project Manager, Diane Russell, has consistently managed to raise funds to maintain the Drop-In and Well-Being services. This has enabled the Drop-In service to continue to offer a wide range of activities for the participants.

Challenges

- Trustee Board although quorate, remains small.
- Fund Raising remains exceptionally challenging in the post Covid climate

Report on the Art Project

The Art Project continued to share the studio space with Pool Arts at Grosvenor Street in Ardwick, Manchester until the Grosvener Street site became increasingly unsuitable, whereupon the Art Project were able to negotiate a new venue at Longsite Art Space.
The Art Project had secured DWF funding, but alongside the Drop In were unsuccessful in their bid to the National Lottery Reaching Communities fund. The Art Project could no longer raise sufficient funding to sustain this side of the project. We very sadly closed the project in February 2024. The DWF project was a fitting finale as the project was a joyous uplifting end of Project event with participants making music and designing their own tote bags.
Participants were supported in moving over to Pool Arts, Longsight Art Space and TLC Drop In.

Drop-In Well Being Project Report

TLC – ST LUKE'S

The 2024 year has been a year of growth for the Well-being Drop-in project. We have been successful in securing funding which will provide stability for the project through to the end of 2026.

With regards to funding, during this period the wellbeing drop in project has received the following funding from Trusts, Foundations and partnerships:

- Forever Manchester
- The Charity Service
- Duchy of Lancaster
- Neighbourhood Investment Fund (MCC)
- Health Equity Fund (MCC)
- Manchester District Relief In Need
- Zochonis
- Royal Northern College of Music
- Grove Village Residents Association
- Cost of Living (MCC)

During 2024 we have developed and firmed up our relationship with Manchester City Council, RNCM, Hulme Garden Centre, and other partners in the City.

TLC continue to develop relationships with social prescribers/referrers at local GP centres and Living Well, Greater Manchester Mental Health Foundation Trust.

TLC St Luke's aim is to reduce social isolation and create connection through activities and experiences, to support positive mental health and boost wellbeing. Specifically, to this end, the Wednesday visits are to places that people, despite living close to the city have not previously visited: Museums, Art Galleries, Cafes, Theatre, Cinema etc. Our clients then tell us they feel empowered to visit these places again. This has reduced social isolation for these clients, and they have a date in their diary when they can connect with others and gain new experiences.

During this period the Wellbeing project has offered our beneficiaries a range of activities as detailed below:

GARDENING/CRAFTS

During this period, we continued our long-standing partnership with Hulme Garden Centre. They delivered sessions linked to the outside environment, and in the craft sessions, we have made many things including lamp shades, paper beads and mint tea. These sessions support our aim of boosting wellbeing of our beneficiaries.

CINEMA

TLC visit Home Cinema each month.

ROYAL NORTHERN COLLEGE OF MUSIC

TLC – ST LUKE'S

During this period, we continued our 18-month partnership with the RNCM. This has included monthly music sessions and visits to the RNCM

SHARE A MEAL

Our monthly 'Foodie Thursday' sessions continue to be popular. As a group we choose a menu and our Food Hygiene trained beneficiaries lead the cooking of the meal that is shared with the group.

WEDNESDAY SOCIALS

We enjoyed walks in City Centre Parks as well as Boat trips on the Irwell and a visit to the East Lancashire steam railway this year.
We also visited museums, Art Galleries, Cinemas and Coffee Shops. This gives our beneficiaries a regular social date in their diary and the confidence to try these things for themselves.

TALKS

The Drop-in offers a range of informative talks for participants. This year we invited NHS services to talk about Cancer screening and Health screening in general. Joel from BMS Wellbeing Services delivered a session about the 5 steps to Health; he will be delivering a number of sessions through 2025.

CHRISTMAS

We again celebrated the winter festival with a party and small gifts for our beneficiaries.

DROP-IN VENUES

During this period, we changed venues for 1 of our drop-in sessions and are now established at the new venue at Gregorys Place. We continue to offer a drop-in session at the Ida Kinsey Centre, also in Ardwick.

STAFFING

Staffing has remained stable. The Manager has been in post since 2016 and 1 facilitator since 2017 with the second facilitator being appointed in 2020.

TELEPHONE SERVICE

During 2024 we have continued to offer telephone Befriending calls. These have now become embedded in our service and will continue to be part of the Drop-in offer.

CONCLUSION

2024 has been a year of growth and positivity. We continue to work with local social landlords, social prescribers at the local GP hubs, Barnardo's, Manchester City Council, RNCM, Hulme Garden Centre, Social landlords and our many supporters.
Funding is always precarious for small charities; our Project Manager was successful in securing funding to enable the Project to continue through to the end of 2026
Our staff and volunteers worked tirelessly to ensure people were supported throughout 2024
Our aim for 2025 is to build on our success, to continue to support existing clients and to reach new people who will benefit from our service.

TLC – ST LUKE'S

Our thanks go out to our clients who help us shape the service and continue to tell us that this service is needed.

Organisational - Strategic Plan

After unsuccessful National Lottery bid (Reaching Communities) the NLCF Officer asked us to work with MACC and Rick Gwilt to work on Organisational Development with a view to putting in a stronger bid.

On Wednesday 24th April 2024 we met to have an Organisational Development Day to produce a strategic plan for the next 3-years.

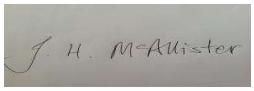
As it happened the National Lottery had changed its guidelines and we decided not to repeat the bid to this part of the National Lottery. However, the production of the strategic plan was a very useful exercise enabling us to revisit our Vision, Mission and Values, to be proud of our achievements to date, to look at a business plan, funding strategy, and our partnership strategy and to develop short-, medium- and long-term objectives.
From this work, we made the decision as trustees and staff to hold conversations with GMMHC and other partners. We investigated merging with other organisations with whom we have built strong connections. It gave us options to explore, one of which was talking to key partners
Our Options appraisal came to the following conclusions:

- Do we merge
- Do we stay as we are
- Do we close (bearing in mind our funding was really limited at this point)

We decided after looking at options, to go for a different National Lottery bid, but remain as we are, consolidate and to recognise our USP – which is we provide consistent support to our users and we're still here.

Fortunately, the funding bid was successful. We also have several other bids in, which if successful we can continue through 2026 and into 2027, if not, we know the partners we want to negotiate with.

By order of the board of trustees



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Jane McAllister
Chair of Trustees
Date: 29th July 2025

Independent examiner's report to the trustees of TLC – ST LUKE'S

I report on the accounts of the company for the year ended 30th September 2024, which are set out on pages 9 to 22.

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 Association of Chartered Certified Accountants.

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.



JM Hilton-Jones FCCA
Hilton Jones trading as Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Date: 29th July 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 30 September 2024 £	Total Funds Year Ended 30 September 2023 £
Income from:					
Donations and legacies	(3)	1,766	10,000	11,766	21,765
Charitable Activities	(4)	-	18,640	18,640	34,116
Other Trading Activities	(5)	-	-	-	-
Total		1,766	28,640	30,406	55,881
Expenditure on:					
Charitable Activities	(6)	15,617	31,291	46,908	69,634
Total		15,617	31,291	46,908	69,634
Net income/(expenditure)		(13,851)	(2,651)	(16,502)	(13,753)
Transfers between funds	(17)	(9,874)	9,874	-	-
Net movement in funds		(23,725)	7,223	(16,502)	(13,753)
Reconciliation of funds					
Total funds brought forward	(17)	31,549	8,719	40,268	54,021
Total funds carried forward	(17)	7,824	15,942	23,766	40,268

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

The notes on pages 12 to 22 form part of these accounts.

BALANCE SHEET AS AT 30 SEPTEMBER 2024

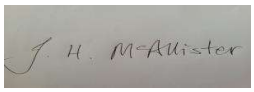
Company registration number: 07379872

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	-	180
Total fixed assets		-	180
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	498	5,873
Cash at Bank & in Hand		25,497	40,006
Total current assets		25,995	45,879
Liabilities:			
Creditors: Amounts falling due within one year	(14)	2,229	5,791
Net current assets or liabilities		23,766	40,088
Total assets less current liabilities		23,766	40,268
Creditors: Amounts falling due after more than one year	(16)		
Provisions for liabilities		-	-
Total net assets or liabilities		23,766	40,268
The funds of the charity:			
Restricted income funds	(17)	15,942	8,719
Unrestricted income funds	(17)	7,824	31,549
Total charity funds		23,766	40,268

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 29th July 2025



Jane McAllister Chair

The notes on pages 12 to 22 form part of these accounts.

Statement of Cash Flows for the year ending 30 September 2024

	Year Ended 30 September 2024 £	Year Ended 30 September 2023 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(16,502)	(13,753)
Add back depreciation	180	456
Deduct investment income	-	-
Decrease/(increase) in debtors	5,375	(3,391)
Increase/(decrease) in creditors	(3,562)	537
Net cash used in operating activities	(14,509)	(16,151)
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	-	-
Increase/(decrease) in cash and cash equivalents during the year	(14,509)	(16,151)
Cash and cash equivalents brought forward	40,006	70,609
Cash and cash equivalents carried forward	**25,497**	**40,006**

Notes to the accounts for the year ended 30th September 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) 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 29 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 17.

(d) 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.

(e) 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 (g) below.

(f) Irrecoverable VAT

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

(g) 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 8.

(h) Costs of raising funds

The costs of raising funds consists of fundraising costs.

(i) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 30th September 2024

(j) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	33.33% on cost
Fixtures and Fittings	25% on cost

(k) 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.

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

(m) 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.

(n) 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 Year Ended 30 September 2024	Restricted Year Ended 30 September 2024	Total Funds Year Ended 30 September 2024	Total Funds Year Ended 30 September 2023
	£	£	£	£
Donations	1,766	10,000	11,766	21,765
	1,766	10,000	11,766	21,765

Previous reporting period

	Unrestricted Year Ended 30 September 2023	Restricted Year Ended 30 September 2023	Total Funds Year Ended 30 September 2023
	£	£	£
Donations	21,765	-	21,765
	21,765	-	21,765

Notes to the accounts for the year ended 30th September 2024

4. Income from charitable activities

	Unrestricted Year Ended 30 September 2024	Restricted Year Ended 30 September 2024	Total Funds Year Ended 30 September 2024	Total Funds Year Ended 30 September 2023
	£	£	£	£
Drop-In Income	-	-	-	1,197
Unrestricted grants:				
Arawak Walton Housing Association	-	-	-	1,000
Arnold Clarke	-	-	-	1,000
JT Blair	-	-	-	1,020
Manchester City Council - Spirit of Manchester	-	-	-	1,000
Manchester City Council	-	-	-	530
Manchester Guardian Society	-	-	-	2,000
University of Manchester Focus Group	-	-	-	160
Restricted grants:				
Manchester City Council - MCC Community Health	-	8,800	8,800	-
Manchester City Council - Our Manchester	-	-	-	7,569
Manchester City Council - Neighbourhood Investment Fund	-	1,000	1,000	-
MCC	-	780	780	-
GMCVO	-	-	-	720
DWF LLP	-	-	-	2,350
Forever Manchester	-	100	100	100
MDRIN	-	-	-	4,420
Duchy of Lancaster	-	1,500	1,500	-
The National Lottery	-	-	-	9,550
The Charity Service	-	1,000	1,000	1,000
We Love Manchester	-	2,860	2,860	-
Manchester District Relief in Need	-	2,600	2,600	-
Manchester Wellbeing Fund	-	-	-	500
	-	18,640	18,640	34,116

Notes to the accounts for the year ended 30th September 2024

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 September 2023	Year Ended 30 September 2023	Year Ended 30 September 2023
	£	£	£
Drop-In Income	1,197	-	1,197
Unrestricted grants:			
Arawak Walton Housing Association	1,000	-	1,000
Arnold Clarke	1,000	-	1,000
JT Blair	1,020	-	1,020
Manchester City Council - Spirit of Manchester	1,000	-	1,000
Manchester City Council	530	-	530
Manchester Guardian Society	2,000	-	2,000
University of Manchester Focus Group	160	-	160
Restricted grants:			
Manchester City Council - Our Manchester	-	7,569	7,569
GMCVO	-	720	720
DWF LLP	-	2,350	2,350
Forever Manchester	-	100	100
MDRIN	-	4,420	4,420
The National Lottery	-	9,550	9,550
The Charity Service	-	1,000	1,000
Manchester Wellbeing Fund	-	500	500
	7,907	26,209	34,116

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds Year Ended 30
	Year Ended 30 September 2024	Year Ended 30 September 2024	Year Ended 30 September 2024	September 2023
	£	£	£	£
Fundraising events	-	-	-	-
	-	-	-	-
Previous reporting period	-	-	-	

Notes to the accounts for the year ended 30th September 2024

6. Expenditure

	Drop in and Counselling Activities to Support People with Mental Health Requirements	Year Ended 30 September 2024	Year Ended 30 September 2023
	£	£	£
Expenditure on charitable activities:			
Employment Costs	25,129	25,129	24,817
Software & Website	128	128	42
DBS Fees		-	61
Telephone & Internet	144	144	124
Running Costs for Drop-In	5,760	5,760	4,526
Therapies	10,695	10,695	33,685
Bank Charges	72	72	260
Rent	920	920	629
Insurance	703	703	713
Governance Costs	3,177	3,177	4,321
Depreciation	180	180	456
	46,908	46,908	69,634
Restricted funds		31,291	69,634
Unrestricted funds		15,617	-
		46,908	69,634

Notes to the accounts for the year ended 30th September 2024

7. Analysis of expenditure on charitable activities

As per note 6 above.

8. 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		906	906	type of expense
Book-keeping Fees	1,650		1,650	type of expense
Consultancy Fees			-	type of expense
Professional Fees	34		34	type of expense
Payroll Bureau Fees	587		587	type of expense
	2,271	906	3,177	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	894	894	type of expense
Book-keeping Fees	2,400	-	2,400	type of expense
Penalties	525	-	525	type of expense
Professional Fees	26	-	26	type of expense
Payroll Bureau Fees	476	-	476	type of expense
	3,427	894	4,321	

9. Analysis of staff costs

	Year Ended 30 September 2024	Year Ended 30 September 2023
	£	£
Wages and Salaries	25,129	24,817
Social Security Costs	-	-
	25,129	24,817
Charitable activities	25,129	24,817
Support costs	-	-
	25,129	24,817

The average number of employees during the year was 3 (previous year: 3).
The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 30 September 2024	Year Ended 30 September 2023
	£	£
Independent examination fees	906	894
	906	894

Notes to the accounts for the year ended 30th September 2024

11. Tangible Fixed Assets

	Fixtures and Fittings	Computer Equipment	Total
Cost	£	£	£
At 1st October 2023	1,640	6,644	8,284
Additions	-	-	-
At 30th September 2024	1,640	6,644	8,284
Depreciation			
At 1st October 2023	1,640	6,464	8,104
Charge for Year		180	180
At 30th September 2024	1,640	6,644	8,284
NET BOOK VALUE			
At 30th September 2024	-	-	-
At 30th September 2023	-	180	180

12. Stocks

The organisation does not hold stocks of any items.

13. Analysis of debtors

	2024	2023
	£	£
Debtors	-	5,280
Prepayments	498	593
	498	5,873

Debtors and prepayments related to restricted funds £0 (2023: £4,352) and unrestricted funds £498 (2023: £1,521)

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	390	995
Short-term compensated absences (holiday pay)	747	940
Other creditors and accruals	888	864
Taxation and Social Security	204	132
Deferred income	-	2,860
	2,229	5,791

15. Deferred income

Deferred income comprises grants received in advance	
Balance as at 1 October 2023	2,860
Amount released to income earned from charitable activities	(2,860)
Amount deferred in year	-
Balance at 30 September 2024	-

16. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Provisions for liabilities	-	-
	-	-

Notes to the accounts for the year ended 30th September 2024

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 October 2023	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2024
	£	£	£	£	£
General Fund	31,549	1,766	(15,617)	(9,874)	7,824
	31,549	1,766	(15,617)	(9,874)	7,824

Previous reporting period

	Balance at 1 October 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2023
	£	£	£	£	£
General Fund	15,083	29,672	-	(13,206)	31,549
	15,083	29,672	-	(13,206)	31,549

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

Analysis of movements in restricted funds

	Balance at 1 October 2023	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2024
	£	£	£	£	£
Barchester Health	31	-	(43)	12	-
Ford Britain Trust	180	-	(275)	95	-
Garfield Weston	390	-	(300)		90
GMCVO	-	-	(613)	613	-
DWF LLP	-	-	(383)	383	-
MCC	-	780	(875)	95	-
Manchester City Council - MCC Community Health Equity Fund	-	8,800	(6,153)		2,647
Manchester City Council - Contingency Fund	-	-	(36)	36	-
Manchester City Council - Neighbourhood Investment Fund	-	1,000	(122)		878
Forever Manchester	-	100	(100)		-
MDRIN	5,334	2,600	(2,424)		5,510
Duchy of Lancaster	78	1,500	(327)		1,251
The Charity Service	59	1,000	(555)		504
Manchester Guardian Society	-	-	(19)	19	-
We Love Manchester	2,569	2,860	(445)		4,984
Manchester Wellbeing Fund	78	-			78
Zochonis Trust	-	10,000	(18,621)	8,621	-
	8,719	28,640	(31,291)	9,874	15,942

Notes to the accounts for the year ended 30th September 2024

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 October 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2023
	£	£	£	£	£
Arnold Clarke	1,000	-	(1,000)	-	-
ASC Living Well	913	-	(913)	-	-
Barchester Health	650	-	(619)	-	31
Cheshire Community Foundation	534	-	(534)	-	-
Ford Britain Trust	384	-	(205)	1	180
Garfield Weston	2,299	-	(1,909)	-	390
Macc	1,536	-	(1,536)	-	-
Manchester City Council - Our Manchester	224	7,569	(17,574)	9,781	-
GMCVO	-	720	(720)	-	-
DWF LLP	-	2,350	(2,350)	-	-
Manchester City Council - Contingency Fund	173	-	(173)	-	-
One Manchester	2,577	-	(2,577)	-	-
Peter Kershaw Trust	3,000	-	(3,000)	-	-
Forever Manchester	-	100	(110)	10	-
MDRIN	914	4,420	-	-	5,334
Arts Council England	1,506	-	(1,506)	-	-
Duchy of Lancaster	380	-	(302)	-	78
The National Lottery	-	9,550	(9,550)	-	-
The Charity Service	-	1,000	(941)	-	59
Parklife	429	-	(429)	-	-
The Skelton Charity	745	-	(745)	-	-
Opens Partnership	4,648	-	(4,648)	-	-
National Lottery Coronavirus Fund	261	-	(745)	484	-
Manchester Guardian Society	3,000	-	(3,000)		-
Awards for All	5,875	-	(5,875)	-	-
We Love Manchester	2,839	-	(270)	-	2,569
Manchester Wellbeing Fund	10	500	(432)	-	78
Frognal Trust	16	-	(16)	-	-
Zochonis Trust	5,025	-	(7,955)	2,930	-
	38,938	26,209	(69,634)	13,206	8,719

Notes to the accounts for the year ended 30th September 2024

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Arnold Clarke	for garden centre crafts
ASC Living Well	for extra activities on the art project
Barchester Health	for projects
Cheshire Community Foundation	for the art room
Ford Britain Trust	for laptops/IT. The balance on this fund represents future depreciation.
Garfield Weston	for core costs
Macc	for counselling
Manchester City Council - Our Manchester	to improve mental wellbeing by the use of art activities
GMCVO	for Hulme Garden Centre
DWF LLP	for art project
Manchester City Council - Contingency Fund	for drop-in salaries and rent
One Manchester	for salaries
Peter Kershaw Trust	for core costs
Forever Manchester	for Jubilee Party expenses
MDRIN	for projects
Arts Council England	for additional costs during lockdown
Duchy of Lancaster	for projects
The National Lottery	for projects
The Charity Service	for activities and refreshments
Parklife	for art project
Manchester District Relief in Need	for food and mood spend
Opens Partnership	for salaries
National Lottery Coronavirus Fund	for core costs
Manchester Guardian Society	for projects and salaries
Awards for All	for art project
We Love Manchester	for salary costs
Manchester Wellbeing Fund	for projects
Frognal Trust	for project and core costs
Zochonis Trust	for salaries

Notes to the accounts for the year ended 30th September 2024

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	9,555	-	15,942	25,497
Other net current assets/(liabilities)	(1,731)	-		(1,731)
Creditors of more than one year	-	-	-	-
Total	7,824	-	15,942	23,766

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	-	-	180	180
Cash at bank and in hand	33,391	-	6,615	40,006
Other net current assets/(liabilities)	(1,842)	-	1,924	82
Creditors of more than one year	-	-	-	-
Total	31,549	-	8,719	40,268

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

TLC - ST LUKE'S

England & Wales - Charity number 1141796

Accounts

TLC - ST LUKE'S

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

Registered Charity No. 1141796
Company Registration No. 07379872

TLC - ST LUKE'S

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TLC – ST LUKE'S

Report of the trustees for the year ended 30th September 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th September 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to further such charitable purposes for the benefit of those living in Manchester and the surrounding area, as the trustees see fit, in particular, but not exclusively by:
~ providing facilities recreation and other leisure time occupations in the interest of social welfare.
~ advancing education.
~ relieving those in need.
~ relieving sickness and promoting good health.
~ promoting community capacity building; and
~ promoting the voluntary sector for the public benefit.

The charity provides support to those members of the community with mental health problems and to disadvantaged community groups whom, in the views of the trustees, need additional assistance.

The main activities are to:

- provide drop-in's and creative/learning/volunteering opportunities for people with mental health needs in Manchester and surrounding areas.
- provide, or signpost individuals to advice sessions in legal matters, mental health support, welfare rights/benefits and general 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.

The charity furthers its charitable purposes for the public benefit through engaging with the community in a range of locations. The Art Project continues to be mainly based at Pool Arts Studio and the Drop-In services are now offered at two neighbourhood centres (Church of Saint Nazarene and the Ida Kinsey centre). These venues are of superior quality to those at St Luke's. Many of our activities are geared towards people in Manchester with mental health needs. We aim to provide a warm, safe, and comfortable place for people to meet with others and take part in health-related activities and projects and classes that encourage self-confidence and independence.
We are committed to delivering activities that aim to promote social inclusion, through making accessible activities to a wide and diverse population.

Achievements and Performance

We can offer some advice, advocacy, and legal support through links with a local solicitor and the Legal Aid scheme and the services of trained volunteers and have links with other projects to which we can signpost people for more complex issues.

This has once again been an exceptionally challenging time for the charity and a time of considerable change and uncertainty.

There were some successes:

- The Charity had recruited a new Art Project Manager, Anne Louise Kershaw, we recruited an previous Drop-In Support Worker, Yuen Ling, for a new contract and the contract for the existing Drop-In support worker, Rebecca Arnold, was renewed for a further period of 12-months.
- Following a successful skills audit and recruitment drive we were also able to appoint 3 new Trustees in Feb/March 2023. This enabled us to spend time on refreshing our mission statement and core values and to begin to look at our organisational development needs.
- The Drop-In Project Manager, Diane Russell, has consistently managed to raise funds to maintain the Drop-In and Well-Being services. This has enabled the Drop-In service to continue to offer a wide range of activities for the participants.

Report on the Art Project

The Art Project has continued to share the studio space with Pool Arts at Grosvenor Street in Ardwick, Manchester.

The Art Project, unfortunately, faced the loss of a major source of income, the Our Manchester Fund (Manchester City Council), which was not renewed after March 2023. The Art Project staff launched a successful Crowdfunding campaign, via social media, raising nearly £10,000. This, plus the landlord, Pool Arts, giving us a rent holiday, enabled us to continue the work of the Art Project.

Sadly though, we were unable to retain the post of Art Project Administrator, and Jenny left this post in March 2023.

Working alongside a local Fundraiser, successful bids were gained from the National Lottery Community Fund and a local business, DWF.

As of October 2023, we are preparing a joint bid with the Drop-In service to the National Lottery Reaching Communities fund.

The Art Project staff, though reduced in numbers to Anne Louise and Trae, has continued to run the art drop-in on Tuesday afternoons and the Women's art project on Wednesday afternoons. They also have delivered the Crowdfunding project (see above), and a Pen Pal project.

Throughout the year, and during these discussions it has become increasingly clear that finding a venue where the Art Project and Drop-In can come together, will be problematic. It has been impossible to find an affordable venue that suits all aspects of the charity. After due consideration, we have decided to put this as a long term aim for some time in the future.

It is a credit to the staff and volunteers, that they have maintained the usual high standard of service throughout an incredibly difficult year. As we come to the end of this year, we are increasingly concerned about funding for the Art Project.

TLC – ST LUKE'S

Drop-In Well Being Project Report

During this period the project has continued to grow, develop and enhance the offer to our beneficiaries. The aim of the project is to provide connection through activities and experiences to support positive mental health and boost wellbeing.

The project has created new relationships , with Ardwick Councillors, Barnardos, GP Social Prescribers, Royal Northern College of Music, Social landlords and others. Raising our profile in the wider community has resulted in increased numbers attending the project.

With regards to funding, during this period the wellbeing drop in project has received the following funding from Trusts, Foundations and partnerships:

- Forever Manchester
- J T Blair Charity
- Arnold Clarke
- Manchester Guardian
- The Zochonis Charitable Trust
- The Charity Service
- Manchester University
- Manchester City Council
- Spirit of Manchester
- Arawak Walton Housing Association
- Manchester Relief in Need
- Greater Manchester Mental Health Wellbeing
- Royal Northern College of Music

During this period the Wellbeing project has offered our beneficiaries a range of activities as detailed below -

GARDENING/CRAFTS

During this period, we continued our long standing partnership with Hulme garden Centre. They delivered sessions linked to the outside environment, including wind catchers, bird feeders and healthy herbal drinks. These sessions support our aim of boosting wellbeing of our beneficiaries.

ROYAL NORTHERN COLLEGE OF MUSIC

During this period, we began a planned 18 month partnership with the RNCM. This has included monthly music sessions and visits to the RNCM

SHARE A MEAL

To increase wellbeing and encouraging group cohesion we have added a monthly 'Foodie Thursday' to our calendar. As a group we choose a menu. We have trained 2 beneficiaries in food hygiene, and they lead the cooking of a meal to share with the group.

WALKING FOR ALL

We continue to offer regular slow walks, accessible to all in the City and around the City. We look at nature, we chat, with the aim of relaxation and wellbeing.

WEDNESDAY SOCIALS

We visit museums, Art Galleries, Cinemas and Coffee Shops. A date for the diary for those who are socially isolated.

TALKS

We offer regular talks, from NHS dietician, Citizens Advice Bureau , Age UK

CHRISTMAS

We celebrated the winter festival with a party and small gifts for our beneficiaries.

VOLUNTEERS

We recruited new volunteers during this period. These volunteers remain with us.

DROP-IN VENUES

During this period we changed venues for 1 of our drop-in sessions and are now established at the new venue at Ardwick Green. We continue to offer a drop in session at the Ida Kinsey Centre, also in Ardwick.

STAFFING

Staffing has remained stable. The Manager has been in post since 2016 and 1 facilitator since 2017 with the second facilitator being appointed in 2020.

Funding continues to be our main challenge. At present we have sufficient funding for the project to continue until the end of December 2024.

Financial review

TLC-St Luke's is predominately funded by grants. We maintain the drop-in and other services via small grants and donations and continue to actively fund raise to secure core funding for the services provided overall. Therefore, the focus of our future planning is on sustainability and funding sources beyond this point.

Our sustainability has continued to be an important focus for trustees and staff. Trustees and staff will continue to monitor the situation closely.

Investment powers and policy

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

Reserves policy and going concern.

The balance held in unrestricted reserves on 30th September 2023 was £31,549 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

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

Looking forward to the year ahead, the following are the priorities we want to address:

- Organisational development – readdressing our core aims and principles of practice, and developing the structures to deliver these. This will enable a stronger programme of fundraising, which as ever, remains a main concern for the charity.
- Continuing to explore ways of bringing all elements of the charity together at one venue.
- Re-developing our social media, including a new website.
- Continuing to deliver the Art Project and the Drop-in.
- Continuing to recruit new Trustees.

Structure, governance, and management

TLC-St. Luke's is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17th September 2010. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th May 2011.

The trustees are also exploring ways of involving participants from the art and drop-in projects in the governance of the charity, potentially as trustees.

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 and serve for a period of 5 years.

Trustee induction and training

Most trustees are already familiar with the work of the charity because of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training with MACC and have engaged in relevant policies and procedures reviews.

Organisation

The board of trustees administers the charity. The board normally meets not less than 4 times per year.

Related parties and co-operation with other organisations

None of our trustees receives 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: TLC – St Luke's
Charity Number: 1141796
Company Registration Number: 07379872

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

Paula Moulton		(resigned March 2023)
Jane McAllister	Chair of Trustees	
Natalie Bradbury		(resigned as Director November 2023)
Eamonn Horgan		(appointed March 2023)
Greg Thorpe		(appointed November 2023)
Joanne Byrne		(appointed May 2023, resigned November 2023)

Registered Office

3 Grenfell Road
Manchester
M20 6TG

Independent Examiners

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

Bankers

Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of TLC – St Luke's 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 situation 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

Jane McAllister
Chair of Trustees

Date: 17th June 2024

Independent examiner's report to the trustees of TLC – ST LUKE'S

I report on the accounts of the company for the year ended 30th September 2023, which are set out on pages 9 to 22.

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 Association of Chartered Certified Accountants.

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.

A.M.King

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

Date: 17th June 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 30 September 2023 £	Total Funds Year Ended 30 September 2022 £
Income from:					
Donations and legacies	(3)	21,765	-	21,765	20
Charitable Activities	(4)	7,907	26,209	34,116	59,600
Other Trading Activities	(5)	-	-	-	-
Total		29,672	26,209	55,881	59,620
Expenditure on:					
Charitable Activities	(6)	-	69,634	69,634	77,935
Total		-	69,634	69,634	77,935
Net income/(expenditure)		29,672	(43,425)	(13,753)	(18,315)
Transfers between funds	(17)	(13,206)	13,206	-	-
Net movement in funds		16,466	(30,219)	(13,753)	(18,315)
Reconciliation of funds					
Total funds brought forward	(17)	15,083	38,938	54,021	72,336
Total funds carried forward	(17)	31,549	8,719	40,268	54,021

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

The notes on pages 12 to 22 form part of these accounts.

BALANCE SHEET AS AT 30 SEPTEMBER 2023

Company registration number: 07379872

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	180	636
Total fixed assets		180	636
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	5,873	2,482
Cash at Bank & in Hand		40,006	56,157
Total current assets		45,879	58,639
Liabilities:			
Creditors: Amounts falling due within one year	(14)	5,791	5,254
Net current assets or liabilities		40,088	53,385
Total assets less current liabilities		40,268	54,021
Creditors: Amounts falling due after more than one year	(16)		
Provisions for liabilities		-	-
Total net assets or liabilities		40,268	54,021
The funds of the charity:			
Restricted income funds	(17)	8,719	38,938
Unrestricted income funds	(17)	31,549	15,083
Total charity funds		40,268	54,021

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 17th June 2024

Jane McAllister Chair

The notes on pages 12 to 22 form part of these accounts.

Statement of Cash Flows for the year ending 30 September 2023

	Year Ended 30 September 2023 £	Year Ended 30 September 2022 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(13,753)	(18,315)
Add back depreciation	456	454
Deduct investment income	-	-
Decrease/(increase) in debtors	(3,391)	5,186
Increase/(decrease) in creditors	537	(1,777)
Net cash used in operating activities	(16,151)	(14,452)
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	(16,151)	(14,452)
Cash and cash equivalents brought forward	56,157	70,609
Cash and cash equivalents carried forward	**40,006**	**56,157**

Notes to the accounts for the year ended 30th September 2023

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) 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 29 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 17.

(d) 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.

(e) 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 (g) below.

(f) Irrecoverable VAT

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

(g) 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 8.

(h) Costs of raising funds

The costs of raising funds consists of fundraising costs.

(i) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 30th September 2023

(j) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	33.33% on cost
Fixtures and Fittings	25% on cost

(k) 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.

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

(m) 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.

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

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

3. Donations and Legacies

	Unrestricted Year Ended 30 September 2023	Restricted Year Ended 30 September 2023	Total Funds Year Ended 30 September 2023	Total Funds Year Ended 30 September 2022
	£	£	£	£
Donations	21,765	-	21,765	20
	21,765	-	21,765	20

Previous reporting period

	Unrestricted Year Ended 30 September 2022	Restricted Year Ended 30 September 2022	Total Funds Year Ended 30 September 2022
	£	£	£
Donations	20	-	20
	20	-	20

Notes to the accounts for the year ended 30th September 2023

4. Income from charitable activities

	Unrestricted Year Ended 30 September 2023	Restricted Year Ended 30 September 2023	Total Funds Year Ended 30 September 2023	Total Funds Year Ended 30 September 2022
	£	£	£	£
Drop-In Income	1,197	-	1,197	60
Unrestricted grants:				
Arawak Walton Housing Association	1,000	-	1,000	-
Arnold Clarke	1,000	-	1,000	-
JT Blair	1,020	-	1,020	-
Manchester City Council - Spirit of Manchester	1,000	-	1,000	-
Manchester City Council	530	-	530	-
Manchester Guardian Society	2,000	-	2,000	-
University of Manchester Focus Group	160	-	160	-
Restricted grants:				
Allen Lane Foundation	-	-	-	5,000
Arnold Clarke	-	-	-	1,000
ASC Living Well	-	-	-	5,565
Barchester Health	-	-	-	650
Comic Relief	-	-	-	(2,000)
Manchester City Council - Our Manchester	-	7,569	7,569	30,278
GMCVO	-	720	720	-
DWF LLP	-	2,350	2,350	-
Forever Manchester	-	100	100	200
MDRIN	-	4,420	4,420	4,817
Zochonis Trust	-	-	-	10,000
Frognal Trust	-	-	-	500
Duchy of Lancaster	-	-	-	600
The National Lottery	-	9,550	9,550	-
The Charity Service	-	1,000	1,000	900
Parklife	-	-	-	600
The Skelton Charity	-	-	-	1,000
Manchester Wellbeing Fund	-	500	500	430
	7,907	26,209	34,116	59,600

Notes to the accounts for the year ended 30th September 2023

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 September 2022	Year Ended 30 September 2022	Year Ended 30 September 2022
	£	£	£
Drop-In Income	60	-	60
Restricted grants:			
Allen Lane Foundation	-	5,000	5,000
Arnold Clarke	-	1,000	1,000
ASC Living Well	-	5,565	5,565
Barchester Health	-	650	650
Comic Relief	-	(2,000)	(2,000)
Manchester City Council - Our Manchester	-	30,278	30,278
Forever Manchester	-	200	200
MDRIN	-	4,817	4,817
Zochonis Trust	-	10,000	10,000
Frognal Trust	-	500	500
Duchy of Lancaster	-	600	600
The Charity Service	-	900	900
Parklife	-	600	600
The Skelton Charity	-	1,000	1,000
Manchester Wellbeing Fund	-	430	430
	60	59,540	59,600

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 September 2023	Year Ended 30 September 2023	Year Ended 30 September 2023	Year Ended 30 September 2022
	£	£	£	£
Fundraising events	-	-	-	-
	-	-	-	-
Previous reporting period	-	-	-	

Notes to the accounts for the year ended 30th September 2023

6. Expenditure

	Drop in and Counselling Activities to Support People with Mental Health Requirements	Year Ended 30 September 2023	Year Ended 30 September 2022
	£	£	£
Expenditure on charitable activities:			
Employment Costs	24,817	24,817	22,321
Software & Website	42	42	49
DBS Fees	61	61	-
Telephone & Internet	124	124	222
Running Costs for Drop-In	4,526	4,526	4,591
Therapies	33,685	33,685	41,032
Bank Charges	260	260	72
Rent	629	629	4,602
Insurance	713	713	704
Governance Costs	4,321	4,321	3,888
Depreciation	456	456	454
	69,634	69,634	77,935
Restricted funds		69,634	81,798
Unrestricted funds		-	(3,863)
		69,634	77,935

Notes to the accounts for the year ended 30th September 2023

7. Analysis of expenditure on charitable activities

As per note 6 above.

8. Allocation of governance and support costs

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

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	894	894	type of expense
Book-keeping Fees	2,400	-	2,400	type of expense
Consultancy Fees	525	-	525	type of expense
Professional Fees	26	-	26	type of expense
Payroll Bureau Fees	476	-	476	type of expense
	3,427	894	4,321	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	840	840	type of expense
Book-keeping Fees	2,400	-	2,400	type of expense
Penalties	150	-	150	type of expense
Professional Fees	29	-	29	type of expense
Payroll Bureau Fees	469	-	469	type of expense
	3,048	840	3,888	

9. Analysis of staff costs

	Year Ended 30 September 2023	Year Ended 30 September 2022
	£	£
Wages and Salaries	24,817	22,321
Social Security Costs	-	-
	24,817	22,321
Charitable activities	24,817	22,321
Support costs	-	-
	24,817	22,321

The average number of employees during the year was 3 (previous year: 3).
The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 30 September 2023	Year Ended 30 September 2022
	£	£
Independent examination fees	894	840
	894	840

Notes to the accounts for the year ended 30th September 2023

11. Tangible Fixed Assets

	Fixtures and Fittings	Computer Equipment	Total
Cost	£	£	£
At 1st October 2022	1,640	6,644	8,284
Additions	-	-	-
At 30th September 2023	1,640	6,644	8,284
Depreciation			
At 1st October 2022	1,364	6,284	7,648
Charge for Year	276	180	456
At 30th September 2023	1,640	6,464	8,104
NET BOOK VALUE			
At 30th September 2023	-	180	180
At 30th September 2022	276	360	636

12. Stocks

The organisation does not hold stocks of any items.

13. Analysis of debtors

	2023	2022
	£	£
Debtors	5,280	1,908
Prepayments	593	574
	5,873	2,482

Debtors and prepayments related to restricted funds £4,352 (2022: £1,924) and unrestricted funds £1,521 (2022: £558)

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	995	4,288
Short-term compensated absences (holiday pay)	940	-
Other creditors and accruals	864	840
Taxation and Social Security	132	126
Deferred income	2,860	-
	5,791	5,254

15. Deferred income

Deferred income comprises grants received in advance	
Balance as at 1 October 2022	-
Amount released to income earned from charitable activities	-
Amount deferred in year	2,860
Balance at 30 September 2023	2,860

16. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Provisions for liabilities	-	-
	-	-

Notes to the accounts for the year ended 30th September 2023

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 October 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2023
	£	£	£	£	£
General Fund	15,083	29,672	-	(13,206)	31,549
	15,083	29,672	-	(13,206)	31,549

Previous reporting period

	Balance at 1 October 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2022
	£	£	£	£	£
General Fund	11,170	80	3,863	(30)	15,083
	11,170	80	3,863	(30)	15,083

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

Analysis of movements in restricted funds

	Balance at 1 October 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2023
	£	£	£	£	£
Arnold Clarke	1,000	-	(1,000)	-	-
ASC Living Well	913	-	(913)	-	-
Barchester Health	650	-	(619)	-	31
Cheshire Community Foundation	534	-	(534)	-	-
Ford Britain Trust	384	-	(205)	1	180
Garfield Weston	2,299	-	(1,909)	-	390
Macc	1,536	-	(1,536)	-	-
Manchester City Council - Our Manchester	224	7,569	(17,574)	9,781	-
GMCVO	-	720	(720)	-	-
DWF LLP	-	2,350	(2,350)	-	-
Manchester City Council - Contingency Fund	173	-	(173)	-	-
One Manchester	2,577	-	(2,577)	-	-
Peter Kershaw Trust	3,000	-	(3,000)	-	-
Forever Manchester	-	100	(110)	10	-
MDRIN	914	4,420	-	-	5,334
Arts Council England	1,506	-	(1,506)	-	-
Duchy of Lancaster	380	-	(302)	-	78
The National Lottery	-	9,550	(9,550)	-	-
The Charity Service	-	1,000	(941)	-	59
Parklife	429	-	(429)	-	-
The Skelton Charity	745	-	(745)	-	-
Opens Partnership	4,648	-	(4,648)	-	-
National Lottery Coronavirus Fund	261	-	(745)	484	-
Manchester Guardian Society	3,000	-	(3,000)		-
Awards for All	5,875	-	(5,875)	-	-
We Love Manchester	2,839	-	(270)	-	2,569
Manchester Wellbeing Fund	10	500	(432)	-	78
Frognal Trust	16	-	(16)	-	-
Zochonis Trust	5,025	-	(7,955)	2,930	-
	38,938	26,209	(69,634)	13,206	8,719

Notes to the accounts for the year ended 30th September 2023

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 October 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2022
	£	£	£	£	£
Albert Hunt Trust	3,000	-	(3,000)	-	-
Allen Lane Foundation	-	5,000	(5,000)	-	-
Arnold Clarke	1,000	1,000	(1,000)	-	1,000
ASC Living Well	-	5,565	(4,652)	-	913
Barchester Health	-	650	-	-	650
Cheshire Community Foundation	534	-	-	-	534
Comic Relief	2,000	(2,000)	-	-	-
Ford Britain Trust	654	-	(270)	-	384
Garfield Weston	5,326	-	(3,027)	-	2,299
Macc	1,536	-	-	-	1,536
Manchester City Council - Our Manchester	6,199	30,278	(36,253)	-	224
Manchester City Council - Contingency Fund	275	-	(102)	-	173
One Manchester	2,577	-	-	-	2,577
Peter Kershaw Trust	3,000	-	-	-	3,000
Forever Manchester	-	200	(230)	30	-
MDRIN	2,500	4,817	(6,403)	-	914
Arts Council England	2,160	-	(654)	-	1,506
Duchy of Lancaster	-	600	(220)	-	380
The Charity Service	-	900	(900)	-	-
Parklife	-	600	(171)	-	429
The Skelton Charity	-	1,000	(255)	-	745
Opens Partnership	7,500	-	(2,852)	-	4,648
National Lottery Coronavirus Fund	261	-	-	-	261
Manchester Guardian Society	3,000	-	-	-	3,000
Awards for All	10,944	-	(5,069)	-	5,875
We Love Manchester	3,700	-	(861)	-	2,839
Manchester Wellbeing Fund	-	430	(420)	-	10
Frognal Trust	-	500	(484)	-	16
Zochonis Trust	5,000	10,000	(9,975)	-	5,025
	61,166	59,540	(81,798)	30	38,938

Notes to the accounts for the year ended 30th September 2023

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Arnold Clarke	for garden centre crafts
ASC Living Well	for extra activities on the art project
Barchester Health	for projects
Cheshire Community Foundation	for the art room
Ford Britain Trust	for laptops/IT. The balance on this fund represents future depreciation.
Garfield Weston	for core costs
Macc	for counselling
Manchester City Council - Our Manchester	to improve mental wellbeing by the use of art activities
GMCVO	for Hulme Garden Centre
DWF LLP	for art project
Manchester City Council - Contingency Fund	for drop-in salaries and rent
One Manchester	for salaries
Peter Kershaw Trust	for core costs
Forever Manchester	for Jubilee Party expenses
MDRIN	for projects
Arts Council England	for additional costs during lockdown
Duchy of Lancaster	for projects
The National Lottery	for projects
The Charity Service	for activities and refreshments
Parklife	for art project
The Skelton Charity	for food and mood spend
Opens Partnership	for salaries
National Lottery Coronavirus Fund	for core costs
Manchester Guardian Society	for projects and salaries
Awards for All	for art project
We Love Manchester	for salary costs
Manchester Wellbeing Fund	for projects
Frognal Trust	for project and core costs
Zochonis Trust	for salaries

Notes to the accounts for the year ended 30th September 2023

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	-	-	180	180
Cash at bank and in hand	32,414	-	7,592	40,006
Other net current assets/(liabilities)	(865)	-	947	82
Creditors of more than one year	-	-	-	-
Total	31,549	-	8,719	40,268

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	-	-	636	636
Cash at bank and in hand	19,779	-	36,378	56,157
Other net current assets/(liabilities)	(4,696)	-	1,924	(2,772)
Creditors of more than one year	-	-	-	-
Total	15,083	-	38,938	54,021

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

TLC - ST LUKE'S

England & Wales - Charity number 1141796

Accounts

TLC - ST LUKE'S

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

Registered Charity No. 1141796
Company Registration No. 07379872

TLC - ST LUKE'S

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TLC – ST LUKE'S

Report of the trustees for the year ended 30th September 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th September 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 2019).

Objectives and activities

The purposes of the charity are to further such charitable purposes for the benefit of those living in Manchester and the surrounding area, as the trustees see fit, in particular, but not exclusively by:

~ providing facilities recreation and other leisure time occupations in the interest of social welfare.
~ advancing education.
~ relieving those in need.
~ relieving sickness and promoting good health.
~ promoting community capacity building; and
~ promoting the voluntary sector for the public benefit.

The charity provides support to those members of the community with mental health problems and to disadvantaged community groups whom, in the views of the trustees, need additional assistance.

The main activities are to:

- provide drop-in's and creative/learning/volunteering opportunities for people with mental health needs in Manchester and surrounding areas.
- provide, or signpost individuals to advice sessions in legal matters, mental health support, welfare rights/benefits and general 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.

The charity furthers its charitable purposes for the public benefit through engaging with the community in a range of locations. The Art Project continues to be mainly based at Pool Arts Studio and the Drop-In services are now offered at two neighbourhood centres (Church of Saint Nazarene and the Ida Kinsey centre). These venues are of superior quality to those at St Luke's. Many of our activities are geared towards people in Manchester with mental health needs. We aim to provide a warm, safe, and comfortable place for people to meet with others and take part in health-related activities and projects and classes that encourage self-confidence and independence.
We are committed to delivering activities that aim to promote social inclusion, through making accessible activities to a wide and diverse population.

We can offer some advice, advocacy, and legal support through links with a local solicitor and the Legal Aid scheme and the services of trained volunteers and have links with other projects to which we can signpost people for more complex issues.

This year has once again been an exceptionally challenging time for the charity and a time of considerable change and uncertainty. This began with the death of Alison Kershaw, the founder and manager of our art project, from complications of cancer, in October 2021. Alison was a major driving force in the organisation from its beginnings until the end of her life. While we acknowledge that we will never be able to replace her, in the year since Alison's death we have taken the opportunity to reflect on the organisation's past and future and to consult different groups and individuals about how we best continue the legacy of Alison's work, as we know she would have wanted us to. Pool Arts, our sister organisation, also plan to rename the art studio where our art drop-in takes place the Alison Kershaw studio.

Early in 2022, the trustees met with staff from the art project to discuss its future. Initially, this involved reallocating Alison's salary to cover extra hours for our freelance artists and extend the drop-in sessions, which continued on a weekly, face-to-face basis. This also enabled us to increase the hours of our Art Project Administrator Jenny Thomas, in agreement with Our Manchester, who provide core funding for the art drop-in. In summer 2022, the charity recruited a new Art Project Manager on a two day a week basis. After interviewing a strong field of candidates, we appointed freelance artist Anne-Louise Kershaw in August 2022, who joined us from HOME. Anne-Louise was very familiar with the work of the charity and Alison Kershaw, as well as being a mentor for members of Pool Arts. This provides a real opportunity to work with Anne-Louise to think strategically and shape the future direction of the charity. We also recruited a part-time Support Assistant for the drop-in project, Rebecca Arnold, who joined us in March 2022. She has settled in well.

A further staffing change came with the departure of our longstanding Media Artist, Rae Story, in July 2022. Rae had been with the project for several years and had continued to run activities such as nature walks and a podcast project outdoors and remotely over the past year. Rae has decided to concentrate on her own work and practice, and we wish her all the best for the future. We were awarded funding from the Parklife Community Fund to hold a leaving picnic for Rae in Heaton Park, which was well-attended. Before Rae's departure, Rae delivered an Appreciative Inquiry session for members of staff and volunteers from the art drop-in as well as artists and trustees. We hope to continue this work on a charity-wide basis, to also encompass the drop-in, as we explore the future of the charity's work. This will include revisiting the charity's mission and values to provide clarity going forwards. A clear theme that came out of this work was the desire for both the art project and drop-in services to come together again on one site, and we will prioritise exploring ways of achieving this over the coming year.

In May 2022, we were shocked and saddened by the sudden death of our Chair of Trustees, Kevin Duffy. Kevin's loss has been keenly felt, but Jane McAllister has taken on the role of Chair. The recruitment of new trustees is an ongoing priority. After taking an audit of the skills and background of current trustees, we advertised in summer/autumn 2022 and hope to interview suitable candidates in autumn/winter 2022. We also identified a need for the perspectives of participants

from our drop-ins to be represented at board level, so over the past year have been joined by two participants who have attended trustee meetings on a regular basis. We have valued their insight and perspective on the work of the charity.

A priority for the coming year is to improve the charity's visibility further. We have increased and improved our use of social media over the past year, which has widened the reach of our work online as well as providing valuable documentation of our activities. This will be consolidated with printed material such as fliers to be distributed in the areas immediately surrounding the drop-in venues, as we are mindful that not all participants have access to the internet or social media. We also recognise the need to develop an improved and up-to-date website where funders, referrers and potential service users can learn about our work.

Although the Charity has continued to fundraise throughout 2021-22, with some success, funding and capacity remains a challenge. Following negotiations with Pool Arts, we have increased our financial contribution to the studio space, as part of this had previously been covered out of Alison Kershaw's own pocket. Although there were some concerns that the landlord may raise Pool Arts' rent, our (and Pool Arts') use of the studio appears to be secure for the moment. We are also paying a small increase in rent for our drop-in venue and have agreed an increase in hourly rates for staff. We have reapplied to Our Manchester for core funding for the art drop-in, however we are aware of the pressure on the council's budgets, and we know that demand for this funding is hugely increased. Repeated funding applications to the Postcode Lottery to increase our Art Project Administrator's hours have also been unsuccessful. We also need to seek funding for the development of a new website, as well as any additional activities such as Nigel Wood's writing sessions and our regular postal newsletter, which continued into 2022. We also wish to secure additional funding for the future of the drop-in.

Despite these challenges, it is a real credit to the staff and volunteers involved in both the art project and the drop-in that the charity has managed to continue to provide its services over the past year without disruption to our participants, despite the extremely difficult circumstances we have faced.

Trustee Recruitment

In July we completed a detailed skills audit with board members, from which we identified gaps in the skillset of current board members that would be useful in working towards future objectives. Jenny drafted an advert and accompanying job descriptions, which was shared widely. The initial response was poor, but a more targeted campaign and direct approaches using a condensed job description resulted in four applications. Anne Louise and other staff/trustees have now met with all potential applicants, who will attend the next trustee meeting and the AGM before being confirmed in position.

Two volunteers, Paul, and Gillian attended board meetings throughout the year with a view to becoming board members. Both decided that, although they were happy to give feedback, they did not want the responsibility of being a trustee. They will continue to attend board meetings in an advisory capacity.

TLC – ST LUKE'S

A review of our achievements and performance
Report on TLC Art Project

Staffing

In January, Rae Story resigned from her role with the art project, having worked with us for almost 25 years. She finished at the end of July, providing a comprehensive handover document.

In February, Jenny Thomas, the art project administrator, agreed to work for 3 days a week to cover the administrative parts of Alison's role. At the end of this period, it was decided to recruit a new Art Project Manager to cover both the artistic and administrative parts of Alison and Rae's roles. A job description was drafted and shared widely. We had 10 applications, the three strongest candidates were interviewed, of which two were asked to deliver a short session with participants. We appointed Anne Louise Kershaw, an artist who has worked across Greater Manchester with numerous organisations. Anne Louise started at the beginning of August.

Traë England-Shortt continues as the lead artist, facilitating both the weekly art drop-in and the women's group.

We currently have one regular volunteer, Amanda Farrar, who supports Traë at the Tuesday drop-in.

Funding

The art project continued to receive funding from Our Manchester (Manchester City Council), which covers Anne Louise and Traë's hours, some of the rent paid to Pool Arts for the studio space, and a proportion of our Bookkeeper (Steph)'s fee.

As the main funder of the art project, they agreed to Jenny's temporary position whilst a more sustainable future was decided upon. In February, we applied to extend the fund for a further year, which was granted. In September a new fund was opened for a 3-year period from April 2023. The art project has applied for £140,000 over three years, which will cover the core costs of the art project (up from £90,840pa previously). This year has seen increased competition for this grant however we remain optimistic, whilst also applying for other funds to mitigate risk. The decision on the new fund is due in January 2023.

In January, we were awarded £5565 from Manchester City Council's Living Well at Home Winter Grant. This paid to extend the times of the Tuesday art drop in, to deliver two mail art projects and two newsletters, and make weekly check-in calls with participants who were not in person. The project was delivered by artist Tanya Meditzky.

We were awarded £600 by the Parklife Community Fund to host a picnic for participants in Heaton Park. This was arranged as a farewell to Rae. The date chosen turned out to be the hottest day of the year, and so was relocated to the much cooler art studio.

The core costs for the Arts Project continued to be covered by a grant from Our Manchester Voluntary and Community Sector Grants programme (funded by Manchester City Council). Three applications to the Postcode Neighbourhood Trust in June, July, and September, to fund core costs of both the drop-ins and art project were unsuccessful. An application for £10,000 to a new scheme from Manchester International Festival to engage local charities was also unsuccessful, although they are keen to work with us in some capacity in the future. We submitted a bid to The Fore Foundation for c£25,000 for organisational development, which was turned down, as was an application for a small grant from Alpkit.

TLC – ST LUKE'S

We are still waiting to hear from the Movement for Good, which gives away £1000 to charities in monthly draws. Also being considered are applications to One Manchester (£6495 for community engagement) and the Onward Community Fund (£2400 for a project).
We now have an account with Action Funder, who work with various companies to fund small scale projects. We have added one project in the hope that it will catch a funder's eye. We also set up a scheme with Pret a Manager to collect their unused stock at the end of the day. This hasn't tied in with any of our current projects as the food cannot be stored overnight, although one participant did make use of it on several occasions.

Finance
In previous years, funding from Our Manchester, paid for Alison's mentoring role for Pool Arts. Participants from the art project could progress to Pool Arts if they wished to develop their artistic practice further. The new application to Our Manchester concentrates just on the needs of TLC-St Luke's. We currently have funding in place to support core costs until the end of March 2023. We are making applications to other funders should be unable to secure continued funding from Our Manchester.

Appreciative Inquiry and Future Planning
The first stage of an Appreciative Inquiry (the discovery phase) was delivered by Rae, who produced a report drawing out the values and core principles of the art project. This has provided a base for a wider conversation about the Values, Vision, and Mission of TLC-St. Luke's which, led by Anne Louse, will continue into the new year.

Studio
The art project continues to be held at Pool Arts studio in Ardwick and TLC-St. Luke's continues to rent office space from Pool Arts.

Activities
- Traë continues to deliver the art drop in on Tuesdays (1pm – 5pm). The extended length of the sessions proved popular, and funding has allowed these to continue.
- The women's art group continues to take place on Wednesdays (1pm – 3pm)
- Rae delivered a podcast project (funded by the National Lottery), combining art with nature-based activities. Three podcasts and six newsletters were produced.
- Tanya delivered two mail art projects and three newsletters.
- RHS Bridgewater delivered a workshop with art-drop in participants, 10 of whom she took on a trip to the gardens
- Nigel Wood delivered several poetry/creative writing workshops until March 2022 when funding for these came to an end. To date, no further funding has been secured to continue these.
- Ring Rounds – following the pandemic, some people were still hesitant about returning to the drop-in, so we continued to make check-in calls during the winter months. These have now stopped, both due to capacity issues and so we can concentrate on our fundamental aim – to offer drop-in services.
- Slap Dash publishing is currently on hold but will be picked up again in 2023.
- Jenny and Amanda took participants to two events at Manchester Arena, produced by the National Lottery.

TLC – ST LUKE'S

Engagement

Anne Louise has been working hard to engage more local people in the project. Leaflets have been produced and Anne Louise has worked with a community connector to deliver these throughout the local Brunswick Estate. She has reached out to surrounding community and housing groups (S4B, Grove Village, Brunswick Church, Salvation Army, Wai Yin Centre, Brunswick Men's group, Ardwick Arts Group), and had a few visits from people to begin building relationships to increase drive, as well as connecting with other local groups including Back On Track, MASH, Survivors, The Men's Room, START, and MENTELL. Anne Louise plans to connect with all these organisations to create a drop-in calendar for people across the area showing all the different drop-ins happening each day in different organisations so people can access more.

Engagement activities have seen an increase in the number of participants, and we have had 10 people who have attended more than one session. New participants have come from the Brunswick Estate, as well as students from the school of Speech Therapy at MMU. Age range of participants is 20-70.

Newsletter

We continued to produce the newsletter until July 2022. New funding will allow this to continue in 2023.

Websites

The TLC-St. Luke's website is outdated, not user friendly, and no longer relevant. Discussions have taken place throughout the year about a new website but capacity in terms of both staff and finance have meant that this has not progressed as much as we had hoped.

The Mapping Manchester's Quiet Spaces was used on a regular basis to share blog posts. This website has continued from a project that was funded several years ago and the domain name, web hosting, etc. is paid for until mid-2023. We will aim to move relevant content from there to a new TLC-St. Luke's website before this website expired.

Team Meetings/Peer Support

The art project has a monthly staff meeting to share learning, support each other, plan, and debrief. It is planned to have full team meetings from 2023 so we can start to share learning, support each other, collaborate, and make shared plans moving forward.

Policies and Procedures

Now that the organisation is getting on a more stable footing in terms of staffing, we have reached out to local organisation, MACC who will provide support and guidance to us, enabling us to bring policies and procedures up to date. We also intend to provide mental through this and make sure we are all up to date and trained with things.

Conclusion

It has been a year of huge change for both the art project and TLC-St. Luke's. However, with new staff and new trustees on board, and the creation of values, mission, vision, a strategy, and a business plan, we are confident that we can ensure the success and growth of the project in the future. We would like to thank all staff, trustees, artists, volunteers, and participants who together have ensured that the art project continues to flourish.

TLC – ST LUKE'S

A report on TLC Drop-In

During this period the Drop-in Project was emerging from the restrictions of the Covid virus; having reopened face to face sessions on a restricted basis in August 2021. This period has continued to be challenging in terms of funding and building engagement with long term participants of our service and creating networks to connect with new participants.

With regards to Funding the Drop-in project entered 2022 with £34,670 available budget. During 2022 the Drop-in secured funding from the following Trusts, Foundations and Partnerships: -

Charity Service £900
engAge £5,000
Arnold Clarke £1,000
Forever Manchester £100
MCR Charity in Relief £4,816.24
Liv charity £1,000
Barchester £600
Skelton £1,000
Grove Village £1,000
Forever Manchester £100
J.T. Blair £1,050
A total of £16,150.

The Drop-in does not receive any statutory or commissioned funding therefore the quest to find additional funding remains a challenge.

During this period the Drop-in project has offered our participants a range of activities and talks which are listed below: -

Gardening and Craft Sessions

During this period, we offered 6 sessions delivered with our partner Hulme Garden Centre. During these sessions participants created lip balms, bath bombs and decorations using plants. We also visited the Garden Centre and made lunch by foraging produce from the centre, cooking it and sharing a meal.

Walking Tours

During this period, we worked in partnership with 2 professional tour guides and offered our participants 6 walking tours of central Manchester. The tours covered a different part of Manchester each time exploring the history of the area to the present date. One of the tours focused on the Refuge Building on Oxford Road, a building with a fascinating history. Other tours covered the Castlefield area and the Ancoats area. All the tours included light refreshments.

Food and Mood Cooking

We will have had 5 food and mood cookery sessions by the end of December. The December session will be part of our Christmas party offer.

The food and mood cookery courses aim to include participants in the preparation of healthy, tasty meals which can be replicated at home. Participants cook with a professional cook and share the meal they have made with around 20 participants.

Jubilee

At the request of our participants, we held a Jubilee party at the Ida Kinsey. Funding was obtained to purchase food and Jubilee decorations.

Park House

Our NHS partners invited the Drop-in participants to take part in 4 focus groups to help shape the new in -patient mental health unit at North Manchester General Hospital.

Pizza & Quiz

We held 2 pizza and quiz sessions. We used these sessions to ask participants to complete a short Evaluation questionnaire. The Drop-in prepare an Evaluation each year which enables us to shape our future offer and is useful to include with funding applications. The Evaluation questionnaire has also been completed during the Drop-in Befriending telephone calls.

RNCM

We worked with our partner the RNCM to offer a venue-based session creating music and verse. Following from this we invited a student from RNCM to play 2 violin recitals at our venues. We have booked the student to return to play Christmas tunes on 20th December at our Christmas party.

engAge

The Drop-in worked with the engAge partnership up to September 2022 - Together Dementia Support, Manchester Cares, and the Bangladeshi Women's Association. The aim was to share our offer and bring the partnership offer to older people in the Ardwick/Longsight area. The partnership held 3 events during this time. We had a stall on Ardwick Green at the summer festival, we organised a 'Playlist for Life' event-from this event we purchased MP3 players and provided participants with their chosen music, this is ongoing. The third event was held at the end of the project. The benefit of this project was to grow the Drop-ins networks, raise the profile of TLC and ultimately reach additional participants.

External Trips

During this period, we offered participants the following additional trips out to, HOME, a boat trip to Salford Quays from central Manchester, we visited the Football Museum in November and have a visit to the Police Museum in December

Talks

The Drop-in project offers a range of informative talks for participants. This year our partnership network has delivered the following talks:

Cancer Awareness

CAB general talks about the service x2

Scam Awareness Age UK x2

Pension Credit Manchester University.

Financial review

TLC-St Luke's is predominately funded by grants. We maintain the drop-in and other services via small grants and donations and continue to actively fund raise to secure core funding for the services provided overall. Therefore, the focus of our future planning is on sustainability and funding sources beyond this point.

The Drop-In Project Managers has successfully applied for and obtained funding from several Trusts and Foundations. This has given the drop-in sufficient funding to run for twelve months. The local social housing provider One Manchester has provided some funding for staff costs.

Our Manchester extended the Art Project funding for a further 12 months, to March 2023, due to ongoing Covid restrictions. The Administration Assistant has made several successful bids for funding for the Art Project, however the charity needs to find further funding to secure the role of the Administration Assistant beyond 2022, as well as ensure the longer-term viability of the project.

We have had some success in raising income from applications to trusts and funds, however our sustainability has continued to be an important focus for trustees and staff. Trustees and staff will continue to monitor the situation closely.

Investment powers and policy

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

Reserves policy and going concern.

The balance held in unrestricted reserves on 30th September 2022 was £15,083 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

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

Looking forward to the year ahead, we want to be able to deliver more of the same i.e. offering and providing a range of Covid-safe activities both within our venues and externally, as well as retaining some of the changes we have made to our services due to the pandemic, for example keeping in

contact via Zoom, telephone, and the post (both the newsletter and mail art projects) where we have the capacity to do this.

A 1-5 year business plan is needed to plan for a new website - we recognise the need to refresh and redevelop our website as a source of information for potential funders and referrers, as well as a place to document our work. A new building so that cohesion through the projects is made easier.

We need to continue our fundraising activities to enable continuity and potential growth in line with these aims.

Structure, governance, and management

TLC-St. Luke's is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17th September 2010. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th May 2011. In June 2020 we welcomed a new trustee with a background in education and the arts.

The trustees are also exploring ways of involving participants from the art and drop-in projects in the governance of the charity, potentially as trustees.

On a governance issue, we need to consider formally withdrawing Paula Moulton from the list of trustees as she has not attended meetings or responded to communications. The Charity needs to renew efforts to attract more trustees to the organisation.

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 and serve for a period of 5 years.

Trustee induction and training

Most trustees are already familiar with the work of the charity because of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training with MACC and have engaged in relevant policies and procedures reviews.

Organisation

The board of trustees administers the charity. The board normally meets not less than 4 times per year.

Related parties and co-operation with other organisations

None of our trustees receives 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: TLC – St Luke's
Charity Number: 1141796
Company Registration Number: 07379872

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

Paula Moulton	
Kevin Duffy	Deceased, Chair of Trustees to May 2022
Jane McAllister	Chair of Trustees from May 2022
Natalie Bradbury	Director only

Registered Office

3 Grenfell Road
Manchester
M20 6TG

Independent Examiners

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Bankers

Unity Trust Bank
Nine Brindleyplace
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B1 2HB

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of TLC – St Luke's 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 situation 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

J. H. McAllister

Jane McAllister
Chair of Trustees
Date: 23rd June 2023

Independent examiner's report to the trustees of TLC – ST LUKE'S

I report on the accounts of the company for the year ended 30th September 2022, which are set out on pages 14 to 27.

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 Association of Chartered Certified Accountants.

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.

A.M.King

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

Date: 23rd June 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 30 September 2022 £	Total Funds Year Ended 30 September 2021 £
Income from:					
Donations and legacies	(3)	20	-	20	110
Charitable Activities	(4)	60	59,540	59,600	78,489
Other Trading Activities	(5)	-	-	-	-
Total		80	59,540	59,620	78,599
Expenditure on:					
Raising Funds	(6)	-	-	-	150
Charitable Activities	(6)	(3,863)	81,798	77,935	68,485
Other	(6)	-	-	-	-
Total		(3,863)	81,798	77,935	68,635
Net income/(expenditure)		3,943	(22,258)	(18,315)	9,964
Transfers between funds	(17)	(30)	30	-	-
Net movement in funds		3,913	(22,228)	(18,315)	9,964
Reconciliation of funds					
Total funds brought forward	(17)	11,170	61,166	72,336	62,372
Total funds carried forward	(17)	15,083	38,938	54,021	72,336

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

The notes on pages 17 to 27 form part of these accounts.

BALANCE SHEET AS AT 30 SEPTEMBER 2022

Company registration number: 07379872

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	636	1,090
Total fixed assets		636	1,090
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	2,482	7,668
Cash at Bank & in Hand		56,157	70,609
Total current assets		58,639	78,277
Liabilities:			
Creditors: Amounts falling due within one year	(14)	5,254	7,031
Net current assets or liabilities		53,385	71,246
Total assets less current liabilities		54,021	72,336
Creditors: Amounts falling due after more than one year	(16)		
Provisions for liabilities		-	-
Total net assets or liabilities		54,021	72,336
The funds of the charity:			
Restricted income funds	(17)	38,938	61,166
Unrestricted income funds	(17)	15,083	11,170
Total charity funds		54,021	72,336

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 23rd June 2023

J. H. McAllister Jane McAllister Chair

The notes on pages 17 to 27 form part of these accounts.

Statement of Cash Flows for the year ending 30 September 2022

	Year Ended 30 September 2022 £	Year Ended 30 September 2021 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(18,315)	9,964
Add back depreciation	454	454
Deduct investment income	-	-
Decrease/(increase) in debtors	5,186	4,885
Increase/(decrease) in creditors	(1,777)	2,953
Net cash used in operating activities	(14,452)	18,256
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	(718)
Net cash provided by investing activities	-	(718)
Increase/(decrease) in cash and cash equivalents during the year	(14,452)	17,538
Cash and cash equivalents brought forward	70,609	53,071
Cash and cash equivalents carried forward	**56,157**	**70,609**

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) 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 29 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 17.

(d) 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.

(e) 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 (g) below.

(f) Irrecoverable VAT

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

(g) 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 8.

(h) Costs of raising funds

The costs of raising funds consists of fundraising costs.

(i) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(j) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	33.33% on cost
Fixtures and Fittings	25% on cost

(k) 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.

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

(m) 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.

(n) 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 Year Ended 30 September 2022 £	Restricted Year Ended 30 September 2022 £	Total Funds Year Ended 30 September 2022 £	Total Funds Year Ended 30 September 2021 £
Donations	20	-	20	110
	20	-	20	110

Previous reporting period

	Unrestricted Year Ended 30 September 2021 £	Restricted Year Ended 30 September 2021 £	Total Funds Year Ended 30 September 2021 £
Donations	110	-	110
	110	-	110

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 September 2022	Year Ended 30 September 2022	Year Ended 30 September 2022	Year Ended 30 September 2021
	£	£	£	£
Drop-In Income	60	-	60	153
Unrestricted grants:				
HMRC CVJRS	-	-	-	2,126
Restricted grants:				
Albert Hunt Trust	-	-	-	3,000
Allen Lane Foundation	-	5,000	5,000	-
Arnold Clarke	-	1,000	1,000	1,000
ASC Living Well	-	5,565	5,565	-
Barchester Health	-	650	650	-
Cheshire Community Foundation	-	-	-	4,869
Comic Relief	-	(2,000)	(2,000)	2,000
Ford Britain Trust	-	-	-	1,200
Garfield Weston	-	-	-	7,000
Manchester City Council - Our Manchester	-	30,278	30,278	30,278
One Manchester	-	-	-	2,577
GMCVO Grow and Show	-	-	-	1,550
Forever Manchester	-	200	200	-
MDRIN	-	4,817	4,817	2,500
Arts Council England	-	-	-	1,506
Opens Partnership	-	-	-	7,500
Zochonis Trust	-	10,000	10,000	-
Frognal Trust	-	500	500	-
Duchy of Lancaster	-	600	600	-
The Charity Service	-	900	900	-
Parklife	-	600	600	-
The Skelton Charity	-	1,000	1,000	-
Awards for All	-	-	-	9,330
Manchester Wellbeing Fund	-	430	430	-
We Love Manchester	-	-	-	1,900
	60	59,540	59,600	78,489

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 September 2021	Year Ended 30 September 2021	Year Ended 30 September 2021
	£	£	£
Drop-In Income	153	-	153
Unrestricted grants:			
HMRC CVJRS	2,126	-	2,126
Restricted grants:			
Albert Hunt Trust	-	3,000	3,000
Arnold Clarke	-	1,000	1,000
Cheshire Community Foundation	-	4,869	4,869
Comic Relief	-	2,000	2,000
Ford Britain Trust	-	1,200	1,200
Garfield Weston	-	7,000	7,000
Manchester City Council - Our Manchester	-	30,278	30,278
One Manchester	-	2,577	2,577
GMCVO Grow and Show	-	1,550	1,550
MDRIN	-	2,500	2,500
Arts Council England	-	1,506	1,506
Opens Partnership	-	7,500	7,500
Awards for All	-	9,330	9,330
We Love Manchester	-	1,900	1,900
	2,279	76,210	78,489

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 September 2022	Year Ended 30 September 2022	Year Ended 30 September 2022	Year Ended 30 September 2021
	£	£	£	£
Fundraising events	-	-	-	-
	-	-	-	-
Previous reporting period	-	-	-	

6. Expenditure

	Drop in and Counselling Activities to Support People with Mental Health Requirements	Year Ended 30 September 2022	Year Ended 30 September 2021
	£	£	£
Expenditure on raising funds:			
Advertising	-	-	150
	-	-	150
Expenditure on charitable activities:			
Employment Costs	22,321	22,321	18,866
Software & Website	49	49	179
DBS Fees	-	-	122
Telephone & Internet	222	222	140
Running Costs for Drop-In	4,591	4,591	345
Therapies	41,032	41,032	38,575
Project Costs	-	-	2,001
Bank Charges	72	72	72
Repairs and Maintenance	-	-	8
Minor Equipment	-	-	96
Rent	4,602	4,602	2,550
Insurance	704	704	700
Governance Costs	3,888	3,888	3,751
Office Expenses	-	-	626
Depreciation	454	454	454
	77,935	77,935	68,485
Other expenditure:			
Miscellaneous	-	-	-
	-	-	-
	77,935	77,935	68,635
Restricted funds		81,798	59,884
Unrestricted funds		(3,863)	8,751
		77,935	68,635

7. Analysis of expenditure on charitable activities

As per note 6 above.

8. 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	-	840	840	type of expense
Book-keeping Fees	2,400	-	2,400	type of expense
Penalties	150	-	150	type of expense
Professional Fees	29	-	29	type of expense
Payroll Bureau Fees	469	-	469	type of expense
	3,048	840	3,888	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	930	930	type of expense
Book-keeping Fees	2,325	-	2,325	type of expense
Professional Fees	13	-	13	type of expense
Payroll Bureau Fees	483	-	483	type of expense
	2,821	930	3,751	

9. Analysis of staff costs

	Year Ended 30 September 2022	Year Ended 30 September 2021
	£	£
Wages and Salaries	22,321	18,866
Social Security Costs	-	-
	22,321	18,866
Charitable activities	22,321	18,866
Support costs	-	-
	22,321	18,866

The average number of employees during the year was 3 (previous year: 3).
The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 30 September 2022	Year Ended 30 September 2021
	£	£
Independent examination fees	840	930
	840	930

11. Tangible Fixed Assets

	Fixtures and Fittings	Computer Equipment	Total
Cost	£	£	£
At 1st October 2021	1,640	6,644	8,284
Additions	-	-	-
At 30th September 2022	1,640	6,644	8,284
Depreciation			
At 1st October 2021	1,089	6,105	7,194
Charge for Year	275	179	454
At 30th September 2022	1,364	6,284	7,648
NET BOOK VALUE			
At 30th September 2022	276	360	636
At 30th September 2021	551	539	1,090

12. Stocks

The organisation does not hold stocks of any items.

13. Analysis of debtors

	2022	2021
	£	£
Debtors	1,908	7,093
Prepayments	574	575
	2,482	7,668

Debtors and prepayments related to restricted funds £1,924 (2021: £7,526) and unrestricted funds £558 (2021: £142)

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	4,288	6,058
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	840	840
Taxation and Social Security	126	133
Deferred income	-	-
	5,254	7,031

15. Deferred income

Deferred income comprises grants received in advance	
Balance as at 1 October 2021	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 30 September 2022	-

16. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 October 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2022
	£	£	£	£	£
General Fund	11,170	80	3,863	(30)	15,083
	11,170	80	3,863	(30)	15,083

Previous reporting period

	Balance at 1 October 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2021
	£	£	£	£	£
General Fund	18,514	2,389	(9,170)	(563)	11,170
	18,514	2,389	(9,170)	(563)	11,170

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 October 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2022
	£	£	£	£	£
Albert Hunt Trust	3,000	-	(3,000)	-	-
Allen Lane Foundation	-	5,000	(5,000)	-	-
Arnold Clarke	1,000	1,000	(1,000)	-	1,000
ASC Living Well	-	5,565	(4,652)	-	913
Barchester Health	-	650	-	-	650
Cheshire Community Foundation	534	-	-	-	534
Comic Relief	2,000	(2,000)	-	-	-
Ford Britain Trust	654	-	(270)	-	384
Garfield Weston	5,326	-	(3,027)	-	2,299
Macc	1,536	-	-	-	1,536
Manchester City Council - Our Manchester	6,199	30,278	(36,253)	-	224
Manchester City Council - Contingency Fund	275	-	(102)	-	173
One Manchester	2,577	-	-	-	2,577
Peter Kershaw Trust	3,000	-	-	-	3,000
Forever Manchester	-	200	(230)	30	-
MDRIN	2,500	4,817	(6,403)	-	914
Arts Council England	2,160	-	(654)	-	1,506
Duchy of Lancaster	-	600	(220)	-	380
The Charity Service	-	900	(900)	-	-
Parklife	-	600	(171)	-	429
The Skelton Charity	-	1,000	(255)	-	745
Opens Partnership	7,500	-	(2,852)	-	4,648
National Lottery Coronavirus Fund	261	-	-	-	261
Manchester Guardian Society	3,000	-	-	-	3,000
Awards for All	10,944	-	(5,069)	-	5,875
We Love Manchester	3,700	-	(861)	-	2,839
Manchester Wellbeing Fund	-	430	(420)	-	10
Frognal Trust	-	500	(484)	-	16
Zochonis Trust	5,000	10,000	(9,975)	-	5,025
	61,166	59,540	(81,798)	30	38,938

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 October 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2021
	£	£	£	£	£
Restricted Donations:					
500 Acts of Kindness	500	-	(500)	-	-
Aldi	400	-	(400)	-	-
Allen Lane Foundation	21	-	(25)	4	-
Restricted grants:					
Albert Hunt Trust	-	3,000	-	-	3,000
Arnold Clarke	-	1,000	-	-	1,000
Cheshire Community Foundation	-	4,869	(4,335)	-	534
Comic Relief	-	2,000	-	-	2,000
Ford Britain Trust	-	1,200	(546)	-	654
Garfield Weston	-	7,000	(1,674)	-	5,326
Macc - Spirit of Manchester	7	-	(7)	-	-
Macc	1,536	-	-	-	1,536
Manchester City Council - Our Manchester	4,766	30,278	(28,845)	-	6,199
Manchester City Council - Contingency Fund	1,442	-	(1,167)	-	275
Manchester City Council - Hour Manchester	170	-	(170)	-	-
One Manchester	-	2,577	-	-	2,577
Peter Kershaw Trust	3,000	-	-	-	3,000
GMCVO	189	-	(189)	-	-
GMCVO Grow and Show	-	1,550	(1,550)	-	-
Forever Manchester	106	-	(665)	559	-
MDRIN	-	2,500	-	-	2,500
Arts Council England	10,286	1,506	(9,632)	-	2,160
Opens Partnership	-	7,500	-	-	7,500
National Lottery Coronavirus Fund	7,707	-	(7,446)	-	261
Manchester Guardian Society	3,000	-	-	-	3,000
JT Blair	400	-	(400)	-	-
Awards for All	2,354	9,330	(6,572)	-	5,112
Virgin Money	668	-	(668)	-	-
We Love Manchester	1,800	1,900	-	-	3,700
Manchester Wellbeing Fund	231	-	(231)	-	-
Zochonis	5,000	-	-	-	5,000
EGH Ruskin	166	-	(166)	-	-
Duchy of Lancaster	109	-	(109)	-	-
	43,858	76,210	(65,297)	563	55,334

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Albert Hunt Trust	for projects
Allen Lane Foundation	for salaries
Arnold Clarke	for salaries/projects
ASC Living Well	for extra activities on the art project
Barchester Health	for projects
Cheshire Community Foundation	for core costs
Comic Relief	for projects
Ford Britain Trust	for laptops/IT
Garfield Weston	for core costs
Macc	for counselling
Manchester City Council - Our Manchester	to improve mental wellbeing by the use of art activities
Manchester City Council - Contingency Fund	for drop-in salaries and rent
One Manchester	for salaries
Peter Kershaw Trust	for core costs
Forever Manchester	for projects
MDRIN	for projects
Arts Council England	for additional costs during lockdown
Duchy of Lancaster	for projects
The Charity Service	for projects
Parklife	for projects
The Skelton Charity	for projects
Opens Partnership	for salaries
National Lottery Coronavirus Fund	for core costs/projects
Manchester Guardian Society	for projects and salaries
Awards for All	for projects
We Love Manchester	for salary costs
Manchester Wellbeing Fund	for projects
Frognal Trust	for project and core costs
Zochonis Trust	for salaries and rent

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	-	-	636	636
Cash at bank and in hand	19,779	-	36,378	56,157
Other net current assets/(liabilities)	(4,696)	-	1,924	(2,772)
Creditors of more than one year	-	-	-	-
Total	15,083	-	38,938	54,021

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	1,090	1,090
Cash at bank and in hand	19,456	-	51,153	70,609
Other net current assets/(liabilities)	(2,454)	-	3,091	637
Creditors of more than one year	-	-	-	-
Total	11,170	-	55,334	72,336

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

TLC - ST LUKE'S

England & Wales - Charity number 1141796

Accounts

TLC - ST LUKE'S

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

Registered Charity No. 1141796
Company Registration No. 07379872

TLC - ST LUKE'S

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TLC – ST LUKE'S

Report of the trustees for the year ended 30th September 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th September 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 2019).

Objectives and activities

The purposes of the charity are to further such charitable purposes for the benefit of those living in Manchester and the surrounding area, as the trustees see fit, in particular, but not exclusively by:
~ providing facilities recreation and other leisure time occupations in the interest of social welfare
~ advancing education
~ relieving those in need
~ relieving sickness and promoting good health
~ promoting community capacity building; and
~ promoting the voluntary sector for the public benefit.

The charity provides support to those members of the community with mental health problems and to disadvantaged community groups whom, in the views of the trustees, are in need of additional assistance.

The main activities are to:

- provide drop-in's and creative/learning/volunteering opportunities for people with mental health needs in Manchester and surrounding areas
- provide, or signpost individuals to advice sessions in legal matters, mental health support, welfare rights/benefits and general 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.

The charity furthers its charitable purposes for the public benefit through engaging with the community in a range of locations. From September – December 2019 we retained our long-established base at St Luke's Church and Neighbourhood Centre, in the Manchester areas of Ardwick/Longsight. St Luke's PCC required us to leave these premises and staff worked tirelessly to secure alternative premises. The Art Project continues to be mainly based at Pool Arts Studio and the Drop-In services are now offered at two neighbourhood centres (Church of Saint Nazarene and the Ida Kinsey centre). These venues are of superior quality to those at St Luke's. Many of our activities are geared towards people in Manchester with mental health needs. We aim to provide a warm, safe and comfortable place for people to meet with others and take part in health-related activities and projects and classes that encourage self-confidence and independence.

We are committed to delivering activities that aim to promote social inclusion, through making accessible activities to a wide and diverse population.

We are able to offer some advice, advocacy and legal support through links with a local solicitor and the Legal Aid scheme and the services of trained volunteers and have links with other projects to which we can signpost people for more complex issues.

A review of our achievements and performance

Report on TLC Art Project

Due to ongoing Covid-19 restrictions, weekly calls to participants continued. The project regularly kept in touch with 50 people in this way and a peer support group was established on Zoom to provide support to the artists in this work.

Other activities included sending creative tasks out by mail. This included self-portraits, Christmas cards, and making a short radio programme with AllFM. A regular newsletter was sent to 84 people, with a further 60 receiving it via email. Participants reported that they enjoyed receiving the newsletter and didn't want this stop in the future, as it kept them in touch with everything that was going on.

A grant was received from Awards for All to continue the newsletter for another year, and for an outdoor, nature-based art project involving podcasts and radio shows.

When restriction allowed, regular creative walks took place in various parks around Manchester, which were well-received.

As restrictions eased, more people engaged with sessions in-person, however, calls continued with those who were unable to attend in person. TLC eventually began returning to the art studio in July, on a by-appointment basis, with Trae running a regular Tuesday art group and women's group each Wednesday. From August, Nigel Wood ran a poetry project, leading regular walks in the area local to the studio, followed by creative writing sessions in the studio.

Publishing activities have continued via Slap-Dash. Len Evans published a book of poetry, Walking Backwards Through Treacle in February 2021, with a well-attended online launch event in May 2021.

In April 2021, The Memory Book was launched, a collection of works by members of TLC Arts Project created during lockdown. A launch event took place in July in Swinton Grove Park, so that people could meet safely and receive a copy of their book. There was some coverage in local press.

Freelance Arts Administrator Jenny Thomas joined the team in spring 2021, with funding from the Baring Foundation, and has gradually taken on more responsibility.

Unfortunately, it was not possible to resume the exercise and massage service. Funding was received from Comic Relief to deliver a Mind Body Project with Rape Crisis. A massage therapist was found, however this project was put on hold as Rape Crisis remained closed until September and the

charity did not have the capacity to deliver this work. The money was therefore returned to the funder.

The core costs for the Arts Project continued to be covered by a grant from Our Manchester Voluntary and Community Sector Grants programme (funded by Manchester City Council).

A report on TLC Drop-In

Achievements

During this period the Drop-in had a stable year in terms of staffing, employing a Project Manager, Admin/IT officer and Cook/Drop-in Assistant. With the strong staff group the Drop-in project Manager was able to focus on building partnerships and creating new opportunities for our service users.

Covid-19 has had a significant impact on the delivery of the service. The Drop in successfully transitioned into a telephone befriending service, offering telephone calls to 30 plus clients each week. Additionally, technology was used to deliver Zoom sessions and remote projects. Feedback from users has been positive. When appropriate and following Government Guidelines the Drop-in project has offered various activities outdoors. The Drop-in was able to open for Face-to-Face sessions indoors in August 2021 on an appointment basis

During the period from September 2020-July 2021 1 member of staff was furloughed because of Covid.

Funding has continued to be challenging. The Project Manager has successfully applied for and obtained funding from a number of Trusts and Foundations. The Drop-in project does not receive any statutory funding. Funding during this period was obtained from:

- Manchester Guardian Society
- J.T.Blair Trust
- Albert Hunt Trust
- Cheshire Community Fund
- One Manchester
- Manchester Wellbeing
- Garfield Trust
- Ford
- Manchester Relief Charity
- We Love Manchester
- Arnold Clark

The Drop-in has established the move to new premises during this period. The Project Manager secured one venue for zero charge and the second venue for a small weekly charge. The transition was positive with clients reporting their preference for the new venues.

Due to Covid-19 the Drop in has not worked with the usual number of volunteers. During this period one volunteer continued to support clients by making regular telephone befriending calls and when the Drop-in was able to open for outdoor events two volunteers supported this.

During this period, despite the challenges of Covid 19 the Project Manager has continued to work with partners and networks across the city of Manchester. Developing new projects which will come to fruition in the coming months. One such project is the engAge project; a partnership with 3 other charities in the Ardwick/Longsight locality focusing on engagement with the over 55 age group.

The Drop-in continued to refer clients to Greater Manchester Law Centre during this period.

When we were able to resume face-to-face indoor sessions, we were able to offer our first gardening/craft session in partnership with a local Garden Centre. When Government Covid-19 restrictions allowed the Drop-in were able to meet clients at outdoor venues for Coffee and Connect sessions

Advocacy has been offered throughout the period, both face-to-face and remotely.

We move into 2021/2022 with positivity, our major challenge being to secure funding to continue this much needed project and build on our success.

Financial review

The charity has strengthened its financial position over the past year. We have had some success in raising income from applications to trusts and funds, however our sustainability has continued to be an important focus for trustees and staff.

The Project Manager has successfully applied for and obtained funding from a number of Trusts and Foundations. This has given the drop-in sufficient funding to run for twelve months. The local social housing provider One Manchester has provided some funding for staff costs.

Our Manchester extended the Art Project funding for a further 12 months, to March 2022, due to ongoing Covid restrictions. The Administration Assistant has made several successful bids for funding for the Art Project, however the charity needs to find further funding to secure the role of the Administration Assistant beyond 2022, as well as ensure the longer-term viability of the project.

Investment powers and policy

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

Reserves policy and going concern

The balance held in unrestricted reserves at 30th September 2021 was £11,170 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

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

Looking forward to the year ahead, we want to be able to deliver more of the same i.e. offering and providing a range of Covid-safe activities both within our venues and externally, as well as retaining some of the changes we have made to our services due to the pandemic, for example keeping in contact via Zoom, telephone and the post (both the newsletter and mail art projects) where we have the capacity to do this. We need to continue our fundraising activities to enable continuity and potential growth. We also recognise the need to refresh and redevelop our website as a source of information for potential funders and referrers, as well as a place to document our work.

TLC-St Luke's is predominately funded by grants. We maintain the drop-in and other services via small grants and donations and continue to actively fund raise to secure core funding for the services provided overall. Therefore, the focus of our future planning is on sustainability and funding sources beyond this point.

Covid-19 has exacerbated an already difficult funding environment, but TLC has risen to the challenges and will continue to do so.

Trustees and staff continue to monitor the situation closely.

Structure, governance and management

TLC-St. Luke's is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17th September 2010. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th May 2011. In June 2020 we welcomed a new trustee with a background in education and the arts.

The trustees are also exploring ways of involving participants from the art and drop-in projects in the governance of the charity, potentially as trustees.

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 and serve for a period of 5 years.

Trustee induction and training

Most trustees are already familiar with the work of the charity because of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training with MACC and have engaged in relevant policies and procedures reviews.

Organisation

The board of trustees administers the charity. The board normally meets not less than 4 times per year.

Related parties and co-operation with other organisations

None of our trustees receives 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: TLC – St Luke's
Charity Number: 1141796
Company Registration Number: 07379872

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

Paula Moulton	
Kevin Duffy	Chair of Trustees
Jane McAllister	
Natalie Bradbury	Director only

Registered Office

3 Grenfell Road
Manchester
M20 6TG

Independent Examiners

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

Bankers
Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

Trustees responsibilities in relation to the financial statements
The charity trustees (who are also the directors of TLC – St Luke's 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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Jane McAllister
Trustee

Date: 22nd June 2022

Independent examiner's report to the trustees of TLC – ST LUKE'S

I report on the accounts of the company for the year ended 30th September 2021, which are set out on pages 9 to 22.

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 Association of Chartered Certified Accountants.

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.

A.M.King

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

Date: 22nd June 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 30 September 2021 £	Total Funds Year Ended 30 September 2020 £
Income from:					
Donations and legacies	(3)	110	-	110	8,039
Charitable Activities	(4)	2,279	76,210	78,489	88,942
Other Trading Activities	(5)	-	-	-	-
Total		2,389	76,210	78,599	96,981
Expenditure on:					
Raising Funds	(6)	150		150	337
Charitable Activities	(6)	9,020	59,465	68,485	61,229
Other	(6)	-	-	-	-
Total		9,170	59,465	68,635	61,566
Net income/(expenditure)		(6,781)	16,745	9,964	35,415
Transfers between funds	(17)	(563)	563	-	-
Net movement in funds		(7,344)	17,308	9,964	35,415
Reconciliation of funds					
Total funds brought forward	(17)	18,514	43,858	62,372	26,957
Total funds carried forward	(17)	11,170	61,166	72,336	62,372

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

The notes on pages 12 to 22 form part of these accounts.

BALANCE SHEET AS AT 30 SEPTEMBER 2021

Company registration number: 07379872

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	1,090	826
Total fixed assets		1,090	826
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	7,668	12,553
Cash at Bank & in Hand		70,609	53,071
Total current assets		78,277	65,624
Liabilities:			
Creditors: Amounts falling due within one year	(14)	7,031	4,078
Net current assets or liabilities		71,246	61,546
Total assets less current liabilities		72,336	62,372
Creditors: Amounts falling due after more than one year	(16)		
Provisions for liabilities		-	-
Total net assets or liabilities		72,336	62,372
The funds of the charity:			
Restricted income funds	(17)	61,166	43,858
Unrestricted income funds	(17)	11,170	18,514
Total charity funds		72,336	62,372

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 22nd June 2022

Kevin Duffy Chair

The notes on pages 12 to 22 form part of these accounts.

Statement of Cash Flows for the year ending 30 September 2021

	Year Ended 30 September 2021 £	Year Ended 30 September 2020 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	9,964	35,415
Add back depreciation	454	275
Deduct investment income	-	-
Decrease/(increase) in debtors	4,885	(8,707)
Increase/(decrease) in creditors	2,953	(2,720)
Net cash used in operating activities	18,256	24,263
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(718)	(1,100)
Net cash provided by investing activities	(718)	(1,100)
Increase/(decrease) in cash and cash equivalents during the year	17,538	23,163
Cash and cash equivalents brought forward	53,071	29,908
Cash and cash equivalents carried forward	**70,609**	**53,071**

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) 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 32 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 17.

(d) 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.

(e) 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 (g) below.

(f) Irrecoverable VAT

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

(g) 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 8.

(h) Costs of raising funds

The costs of raising funds consists of fundraising costs.

(i) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(j) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	33.33% on cost
Fixtures and Fittings	25% on cost

(k) 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.

(l) Pensions

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

(m) 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.

(n) 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 Year Ended 30 September 2021 £	Restricted Year Ended 30 September 2021 £	Total Funds Year Ended 30 September 2021 £	Total Funds Year Ended 30 September 2020 £
Donations	110	-	110	3,139
Restricted Donations:				
500 Acts of Kindness	-	-	-	500
Aldi	-	-	-	400
Allen Lane Foundation	-	-	-	4,000
	110	-	110	8,039

Previous reporting period

	Unrestricted Year Ended 30 September 2020 £	Restricted Year Ended 30 September 2020 £	Total Funds Year Ended 30 September 2020 £
Donations	3,139	-	3,139
Restricted Donations:			
500 Acts of Kindness	-	500	500
Aldi	-	400	400
Allen Lane Foundation	-	4,000	4,000
	3,139	4,900	8,039

4. Income from charitable activities

	Unrestricted Year Ended 30 September 2021	Restricted Year Ended 30 September 2021	Total Funds Year Ended 30 September 2021	Total Funds Year Ended 30 September 2020
	£	£	£	£
Drop-In Income	153	-	153	1,100
Unrestricted grants:				
HMRC CVJRS	2,126	-	2,126	2,574
Jules Thorne Trust	-	-	-	1,000
The Baring Foundation	-	-	-	12,000
Restricted grants:				
Albert Hunt Trust	-	3,000	3,000	-
Arnold Clarke	-	1,000	1,000	-
Cheshire Community Foundation	-	4,869	4,869	-
Comic Relief	-	2,000	2,000	-
Ford Britain Trust	-	1,200	1,200	-
Garfield Weston	-	7,000	7,000	-
Manchester City Council - Our Manchester	-	30,278	30,278	30,278
Manchester City Council - Contingency Fund	-	-	-	7,331
Manchester City Council - Hour Manchester	-	-	-	500
One Manchester	-	2,577	2,577	-
Peter Kershaw Trust	-	-	-	3,000
GMCVO	-	-	-	800
GMCVO Grow and Show	-	1,550	1,550	-
Forever Manchester	-	-	-	2,100
MDRIN	-	2,500	2,500	-
Arts Council England	-	1,506	1,506	13,554
Opens Partnership	-	7,500	7,500	-
National Lottery Coronavirus Fund	-	-	-	9,180
Manchester Guardian Society	-	-	-	3,000
JT Blair	-	-	-	400
Awards for All	-	9,330	9,330	-
Manchester Wellbeing Fund	-	-	-	325
We Love Manchester	-	1,900	1,900	1,800
	2,279	76,210	78,489	88,942

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 September 2020	Year Ended 30 September 2020	Year Ended 30 September 2020
	£	£	£
Drop-In Income	1,100	-	1,100
Unrestricted grants:			
HMRC CVJRS	2,574	-	2,574
Jules Thorne Trust	1,000	-	1,000
The Baring Foundation	12,000	-	12,000
Restricted grants:			
Manchester City Council - Our Manchester	-	30,278	30,278
Manchester City Council - Contingency Fund	-	7,331	7,331
Manchester City Council - Hour Manchester	-	500	500
Peter Kershaw Trust	-	3,000	3,000
GMCVO	-	800	800
Forever Manchester	-	2,100	2,100
Arts Council England	-	13,554	13,554
National Lottery Coronavirus Fund	-	9,180	9,180
Manchester Guardian Society	-	3,000	3,000
JT Blair	-	400	400
Manchester Wellbeing Fund	-	325	325
We Love Manchester	-	1,800	1,800
	16,674	72,268	88,942

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 September 2021	Year Ended 30 September 2021	Year Ended 30 September 2021	Year Ended 30 September 2020
	£	£	£	£
Fundraising events	-	-	-	-
	-	-	-	-
Previous reporting period	-	-	-	

6. Expenditure

	Drop in and Counselling Activities to Support People with Mental Health Requirements	Year Ended 30 September 2021	Year Ended 30 September 2020
	£	£	£
Expenditure on raising funds:			
Advertising	150	150	337
	150	150	337
Expenditure on charitable activities:			
Employment Costs	18,866	18,866	16,037
Software & Website	179	179	-
DBS Fees	122	122	-
Telephone & Internet	140	140	135
Travel and Trip Expenses		-	-
Running Costs for Drop-In	345	345	2,595
Therapies	38,575	38,575	35,597
Project Costs	2,001	2,001	330
Bank Charges	72	72	72
Subscriptions	-	-	20
Cleaning	-	-	112
Repairs and Maintenance	8	8	252
Minor Equipment	96	96	181
Rent	2,550	2,550	1,170
Insurance	700	700	687
Governance Costs	3,751	3,751	3,084
Office Expenses	626	626	682
Depreciation	454	454	275
	68,485	68,485	61,229
Other expenditure:			
Miscellaneous	-	-	-
	-	-	-
	68,635	68,635	61,566
Restricted funds		59,465	59,884
Unrestricted funds		9,170	1,682
		68,635	61,566

7. Analysis of expenditure on charitable activities

As per note 6 above.

8. 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	-	930	930	type of expense
Book-keeping Fees	2,325	-	2,325	type of expense
Professional Fees	13	-	13	type of expense
Payroll Bureau Fees	483	-	483	type of expense
	2,821	930	3,751	

9. Analysis of staff costs

	Year Ended 30 September 2021	Year Ended 30 September 2020
	£	£
Wages and Salaries	18,866	16,037
Social Security Costs	-	-
	18,866	16,037
Charitable activities	18,866	16,037
Support costs	-	-
	18,866	16,037

The average number of employees during the year was 3 (previous year: 3).
The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 30 September 2021	Year Ended 30 September 2020
	£	£
Independent examination fees	930	690
	930	690

11. Tangible Fixed Assets

	Fixtures and Fittings	Computer Equipment	Total
Cost	£	£	£
At 1st October 2020	1,640	5,926	7,566
Additions	-	718	718
At 30th September 2021	1,640	6,644	8,284
Depreciation			
At 1st October 2020	814	5,926	6,740
Charge for Year	275	179	454
At 30th September 2021	1,089	6,105	7,194
NET BOOK VALUE			
At 30th September 2021	551	539	1,090
At 30th September 2020	826	-	826

12. Stocks

The organisation does not hold stocks of any items.

13. Analysis of debtors

	2021	2020
	£	£
Debtors	7,093	12,009
Prepayments	575	544
	7,668	12,553

Debtors and prepayments related to restricted funds £7,526 (2020: £12,544) and unrestricted funds £142 (2020: £9)

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	6,058	3,388
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	840	690
Taxation and Social Security	133	-
Deferred income	-	-
	7,031	4,078

15. Deferred income

Deferred income comprises grants received in advance	
Balance as at 1 October 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 30 September 2021	-

16. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 October 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2021
	£	£	£	£	£
General Fund	18,514	2,389	(9,170)	(563)	11,170
	18,514	2,389	(9,170)	(563)	11,170

Previous reporting period

	Balance at 1 October 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2020
	£	£	£	£	£
General Fund	689	19,813	(1,682)	(306)	18,514
	689	19,813	(1,682)	(306)	18,514

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

Analysis of movements in restricted funds

	Balance at 1 October 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2021
	£	£	£	£	£
Restricted Donations:					
500 Acts of Kindness	500	-	(500)	-	-
Aldi	400	-	(400)	-	-
Allen Lane Foundation	21	-	(25)	4	-
Restricted grants:					
Albert Hunt Trust	-	3,000	-	-	3,000
Arnold Clarke	-	1,000	-	-	1,000
Cheshire Community Foundation	-	4,869	(4,335)	-	534
Comic Relief	-	2,000	-	-	2,000
Ford Britain Trust	-	1,200	(546)	-	654
Garfield Weston	-	7,000	(1,674)	-	5,326
Macc - Spirit of Manchester	7	-	(7)	-	-
Macc	1,536	-	-	-	1,536
Manchester City Council - Our Manchester	4,766	30,278	(28,845)	-	6,199
Manchester City Council - Contingency Fund	1,442	-	(1,167)	-	275
Manchester City Council - Hour Manchester	170	-	(170)	-	-
One Manchester	-	2,577	-	-	2,577
Peter Kershaw Trust	3,000	-	-	-	3,000
GMCVO	189	-	(189)	-	-
GMCVO Grow and Show	-	1,550	(1,550)	-	-
Forever Manchester	106	-	(665)	559	-
MDRIN	-	2,500	-	-	2,500
Arts Council England	10,286	1,506	(9,632)	-	2,160
Opens Partnership	-	7,500	-	-	7,500
National Lottery Coronavirus Fund	7,707	-	(7,446)	-	261
Manchester Guardian Society	3,000	-	-	-	3,000
JT Blair	400	-	(400)	-	-
Awards for All	2,354	9,330	(740)	-	10,944
Virgin Money	668	-	(668)	-	-
We Love Manchester	1,800	1,900	-	-	3,700
Manchester Wellbeing Fund	231	-	(231)	-	-
Zochonis	5,000	-	-	-	5,000
EGH Ruskin	166	-	(166)	-	-
Duchy of Lancaster	109	-	(109)	-	-
	43,858	76,210	(59,465)	563	61,166

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 October 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2020
	£	£	£	£	£
Restricted Donations:					
500 Acts of Kindness	-	500	-	-	500
Aldi	-	400	-	-	400
Allen Lane Foundation	-	4,000	(3,979)	-	21
Restricted Grants:					
Macc - Spirit of Manchester	500	-	(493)	-	7
Macc	1,536	-	-	-	1,536
Manchester City Council - Our Manchester	11,305	30,278	(36,817)	-	4,766
Manchester City Council - Contingency Fund	1,111	7,331	(7,306)	306	1,442
Manchester City Council - Hour Manchester	-	500	(330)	-	170
Peter Kershaw Trust	-	3,000	-	-	3,000
GMCVO	-	800	(611)	-	189
Forever Manchester	-	2,100	(1,994)	-	106
Arts Council England	-	13,554	(3,268)	-	10,286
National Lottery Coronavirus Fund	-	9,180	(1,473)	-	7,707
Manchester Guardian Society	-	3,000	-	-	3,000
JT Blair	-	400	-	-	400
Awards for All	5,469	-	(3,115)		2,354
Virgin Money	834	-	(166)	-	668
We Love Manchester	1	1,800	(1)	-	1,800
Manchester Wellbeing Fund	143	325	(237)	-	231
Zochonis	5,000	-	-	-	5,000
EGH Ruskin	260	-	(94)	-	166
Duchy of Lancaster	109	-	-	-	109
	26,268	77,168	(59,884)	306	43,858

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
500 Acts of Kindness	for the art project
Aldi	for the Neighbourly fund
Allen Lane Foundation	for drop in salaries
Albert Hunt Trust	for projects
Arnold Clarke	for projects
Cheshire Community Foundation	for projects
Comic Relief	for projects
Ford Britain Trust	for projects
Garfield Weston	for projects
Macc	for counselling
Macc - Spirit of Manchester	for a volunteer engagement and goodbye St Luke's event in November 2019
Manchester City Council - Our Manchester	to improve mental wellbeing by the use of art activities
Manchester City Council - Contingency Fund	to cover salaries and rent for 6 months from June to December 2019
Manchester City Council - Hour Manchester	for activity costs
One Manchester	for projects
Peter Kershaw Trust	for the drop in
GMCVO	for a walking project
GMCVO Grow and Show	for projects
Forever Manchester	for salary costs
MDRIN	for projects
Arts Council England	for additional costs during lockdown
Opens Partnership	for projects
National Lottery Coronavirus Fund	for salaries, rent, food and trips
Manchester Guardian Society	for the drop in
JT Blair	for refreshments
Awards for All	for projects
Virgin Money	for drop-in core costs
We Love Manchester	for salary costs
Manchester Wellbeing Fund	for food related projects.
Zochonis	for staff costs and rent for three months
EGH Ruskin	for projects
Duchy of Lancaster	for projects

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	1,090	1,090
Cash at bank and in hand	13,624	-	56,985	70,609
Other net current assets/(liabilities)	(2,454)	-	3,091	637
Creditors of more than one year	-	-	-	-
Total	11,170	-	61,166	72,336

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	1	-	825	826
Cash at bank and in hand	19,194	-	33,877	53,071
Other net current assets/(liabilities)	(681)	-	9,156	8,475
Creditors of more than one year	-	-	-	-
Total	18,514	-	43,858	62,372

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

TLC - ST LUKE'S

England & Wales - Charity number 1141796

Accounts

TLC - ST LUKE'S

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

Registered Charity No. 1141796
Company Registration No. 07379872

TLC - ST LUKE'S

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TLC – ST LUKE'S

Report of the trustees for the year ended 30th September 2020

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th September 2020 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 purposes of the charity are to further such charitable purposes for the benefit of those living in Manchester and the surrounding area, as the trustees see fit, in particular, but not exclusively by:
~ providing facilities recreation and other leisure time occupations in the interest of social welfare
~ advancing education
~ relieving those in need
~ relieving sickness and promoting good health
~ promoting community capacity building; and
~ promoting the voluntary sector for the public benefit.

The charity provides support to those members of the community with mental health problems and to disadvantaged community groups whom, in the views of the trustees, are in need of additional assistance.

The main activities are to:

- provide drop-in's and creative/learning/volunteering opportunities for people with mental health needs in Manchester and surrounding areas
- provide, or signpost individuals to advice sessions in legal matters, mental health support, welfare rights/benefits and general 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.

The charity furthers its charitable purposes for the public benefit through engaging with the community in a range of locations. From September – December 2019 we retained our long established base at St Luke's Church and Neighbourhood Centre, in the Manchester areas of Ardwick/Longsight. St Luke's PCC required us to leave these premises so staff worked tirelessly to secure alternative premises. The Art Project continues to be mainly based at Pool Arts and the Drop-In services are now offered at two neighbourhood centres (Church of Saint Nazarene and the Ida Kinsey centre). Both of these venues are of superior quality to those at St Luke's. Many of our activities are geared towards people in Manchester with mental health needs. We aim to provide a warm, safe and comfortable place for people to meet with others and take part in health related activities and projects and classes that encourage self-confidence and independence.

TLC – ST LUKE'S

Our project works closely with the local residents association at Ida Kinsey Centre, Church of Saint Nazarene and Pool Arts to provide affordable space to other local community groups with similar aims. This helps to further our commitment to deliver activities that aim to promote social inclusion, through making accessible activities to a wide and diverse population.
We are able to offer some advice, advocacy and legal support through links with a local solicitor and the Legal Aid scheme and the services of trained volunteers, and have links with other projects to which we can signpost people for more complex issues.

A review of our achievements and performance

Report on TLC Art Project
Despite the difficulties arising from our anticipated move from our long term premises and relationship with St Luke's Church, the work to enable people with mental health difficulties to engage in the arts and creativity in order to add to their mental wellbeing continued throughout the year. We continued to offer 2 open drop in art studio workshops per week - one of 4 hours for women only and one of 5 hours that coincides with the regular drop in cafe on Tuesdays.

Lockdown emergency
Once lock down hit us it March, we were adaptable and began a new remote way to run our service, thanks to Arts Council Emergency funding we could offer a regular newsletter and remote Mail art sessions on the phone / postal basis, employing three additional artists for one to one work as well as delivering around forty to fifty welfare and regular contact calls to isolated individuals - in recent feedback these were extremely well valued with high percentage of people saying these were very important to their coping during long periods of isolation.

Numbers attending the studio remained consistent. Total attendees averaged 52 individuals in each quarter of the year at the art studio and Pool Arts with whom we continued our long standing partnership and support their participants with creative direction and administrative support. This continued after we left St Luke's Church as
Pool Arts offered their studio as a future base for the Art Project following departure
from St Luke's - building the relationship further still.
After lockdown, the project began to reach more individuals who received our newsletters online.

Continuation of studio sessions was seamless after Christmas. We removed from St Luke's on 19th December with help from an emergency grant from Our Manchester, supporting transport costs and creating storage at the new studio base alongside Pool Arts. Sessions resumed first week in January with orientation leaflets and a programme of walks from drop in at Nazarene to studio.

We continued to use our grant from Our Manchester Voluntary and Community Service (OMVCS) to fund the costs of the art project and this grant continues till April 2021.

In addition we continued to run an additional project during this year (started Jan2019)
"Breathing Spaces" funded through Awards for All - a project that brought the studio practices of drawing, painting, photography, creative writing and sound recording out into the city's green spaces and explored different environments and how they impact on mental well-being. The

results of the project and our research are now located on the web, www.mappingmanchestersquietspaces.org

This project also led to many new partnerships with organisations around the city, including Elizabeth Gaskells House who later in 2019 commissioned us to work on their Ruskin Project, engaging people from TLC in art workshops at their venue and taking part in an exhibition. We also partnered with Hulme Garden Centre, Parrs Wood Environmental Centre for the Dusk Chorus event, and Portico Library using their venues as "Breathing Spaces" in which to work with participants on creative arts. Our creative writing sessions led to publications by members and a poetry event at Longsight Library where our books are also available to borrow. During lockdown we worked on documenting our isolation experiences to create images and writing which was to be added to an anthology of memories.

Participants exhibited their paintings in an exhibition at HOME January 2020 that was curated by HOME, The Manchester Open was an open submission to all Manchester based artists, TLC Art Project was well represented by members work hanging side by side with professional and amateur artists together.

+ Exercise and Massage service Sept 19-20
Our Massage service offered people with little resources the chance to have treatment from a highly experienced massage therapist with around 20 people per quarter benefitting from a programme of treatments that support mental and physical wellbeing for a wide range of conditions and which are shown to provide a huge benefit for people who are often isolated and deprived of touch.

Clients donated £6-£10 per treatment depending on their ability to pay and this brought in around £2000 per year into the project

We also delivered weekly two hour exercise and relaxation sessions for groups of women, consisting mainly of older BAME women who thoroughly enjoyed their participation in these beneficial sessions, improving mobility and flexibility and helping people to be more relaxed.
Our Massage and Exercise programme worked with average of 30 individuals each quarter. Funding was extended by a generous private donation from Professor Michael Bradley and his wife Sheila and meant we could run the programme to December when sadly we had to close the service.

TLC DROP-IN
September 2019/20—Achievements.

During this period the Drop-in had a stable year in terms of staffing, employing a Project Manager, Admin/IT officer and Cook/Drop-in Assistant. With the strong staff group the Drop-in was able to focus on building partnerships and creating new opportunities for our service users.
Covid 19 has had a significant impact on the delivery of the service. The Drop in successfully transitioned into a telephone Befriending service, offering telephone calls to 30 plus clients each week. Additionally, technology was used to deliver Zoom sessions and remote projects. Feedback

from users has been positive. When appropriate, following Government Guidelines the Drop-in project has offered various activities outdoors.

During the period from April 2020 to September 2020 1 member of staff was Furloughed because of Covid.

Funding has continued to be challenging. The Project Manager has successfully applied for and obtained funding from a number of Trusts and Foundations. The Drop-in project does not receive any statutory funding.

The Drop-in has successfully moved to new venues during this period. The Project Manager secured one venue for zero charge and the second venue for a small weekly charge. The transition was positive with clients reporting their preference for the new venues.

Due to Covid 19 the Drop in has not worked with the usual number of volunteers for half of this reporting period; however 2 volunteers have continued to support the project by making telephone calls to clients to support the Befriending Service and support the team with outdoor activities. Prior to March 2020, 5 service users were actively volunteering at the Drop-in sessions.

During this period, despite the challenges of Covid 19 the Project Manager has continued to work with partners and networks across the city of Manchester. Developing new projects which will come to fruition in the coming months.

During the first half of this period the Drop-in offered a weekly benefit service. This has transitioned into a partnership arrangement with the Greater Manchester Law Centre who were able to offer remote consultations.
The project Manager worked with a local Social Housing provider, One Manchester to secure partial funding for the project for 1 year.

We were able to offer zoom sessions covering Fuel poverty and other subjects.

For the first half of this period we continued to offer tea time talks—talks from a variety of local organisations including The Library service and the Credit Union.

Hot food has been offered for the period the project was able to open.
Advocacy has been offered throughout the period, both face to face and remotely.

We move into 2020/21 with positivity, our major challenge being to secure funding to continue this much needed project and build on our success.

Diane Russell
Project Manager

Financial review

Our sustainability continued to be an important issue for trustees and staff to address in 2019. We have had some success in raising income from our activities and through donations and fundraising events. The Art Project secured 3 years funding from April 2018 of £90,834 from Manchester City Council.

Services previously delivered by NHS and Manchester City Council, continue to decline, and other voluntary sector community support projects fail through withdrawal of funding, our activities become more important to a wider section of the city population.
In addition, changes to the benefit entitlement continue to mean that we see more and more people coming to us for support in accessing the basic needs of food, shelter and utilities such as heating and water.

Small bids from organisations such as; Zochonis Charitable Trust, Allen Lane Foundation and Peter Kershaw Trust as well as other donors has enabled us to continue to develop drop-in activities, however we are increasingly challenged in making applications for further funding and in our capacity to fill the gaps left after the ending of Lottery Funding in 2017.

Our move to new venues from January 2020 has been very successful. The Project now operates on 3 sites in Ardwick. Clients report that the new venues are superior to the past venue which had become very run down and lacked sufficient heating.

Investment powers and policy

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

Reserves policy and going concern

The balance held in unrestricted reserves at 30th September 2020 was £18,514 of which £18,513 are free reserves, after allowing for funds tied up in tangible fixed assets.

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

TLC – St Luke's is predominately funded by grants. Secure funding for the Art Project is in place until 2021. However we are currently maintaining the drop in and other services via small grants and donations and continue to actively fund raise to secure core funding for the services provided overall. Therefore, the focus of our future planning is on sustainability and funding sources beyond this point.

Reporting SORP Covid-19 Trustee response

TLC was obliged to change the way we offer and provide services to our participants.

The drop-in service which ran twice weekly across two sites has moved to a distance delivery model, to ensure safety of staff, volunteers and users, with staff and volunteers contacting service users regularly (at least weekly) by phone and email in addition to posting monthly newsletters to keep everyone informed and engaged.

The Art Project have provided a parallel service, encouraging participants to continue posting in the artwork in the form of postcards, which are then incorporated into the newsletters.

Feedback from participants across both TLC Drop-in and TLC Art has been very positive, with many expressing gratitude that the charity is making such efforts to keep in touch – our current 'strapline' is "apart, but connected".

In terms of Funding, we have been in a difficult position for the last two years, if not longer. We were forced to find alternative premises from December 2019 and our staff work tirelessly writing funding bids and working with local partners to acquire premises etc. on reasonable terms. The manager of TLC Drop-in continues to bring in range of small grants and funds but it is only sufficient for a few months at a time.

Future funding for TLC Art is also somewhat precarious. When the manager for this service asked our primary funder OMVCS about funding going forward they said it will more than likely be that instead of a three year funding package from April 2021, they may offer a 1 year extension of the current arrangements, because of the Covid situation they have not been able to develop a new 3 year plan/ application process. Instead they will have to see what the councils' budget situation will be next year before they can decide on the future VCS grants.

Covid-19 has exacerbated an already difficult funding environment, but TLC has risen to the challenges and will continue to do so.

Trustees and staff continue to monitor the situation closely.

Structure, governance and management

TLC – ST Luke's is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17th September 2010. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 6th May 2011. In 2018 we welcomed two new trustees with expertise respectively in education and accounts management.

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 and serve for a period of 5 years.

Trustee induction and training

Most trustees are already familiar with the work of the charity because of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training with MACC and have engaged in relevant policies and procedures reviews.

Organisation

The board of trustees administers the charity. The board normally meets not less than 10 times per year.

Related parties and co-operation with other organisations

None of our trustees receives 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: TLC – St Luke's
Charity Number: 1141796
Company Registration Number: 07379872

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 yearend were as follows:

Key management personnel: Trustees and Directors

Paula Moulton		
Kevin Duffy	Chair of Trustees	
Jane McAllister		
Carwyn Langdown		(resigned March 2020)
Natalie Bradbury	Director only	(appointed June 2020)

Registered Office

3 Grenfell Road
Manchester
M20 6TG

Independent Examiners

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

Bankers

Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of TLC – St Luke's 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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Kevin Duffy
Chair



Date: 22nd September 2021

Independent examiner's report to the trustees of TLC – ST LUKE'S

I report on the accounts of the company for the year ended 30th September 2020, which are set out on pages 11 to 22.

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 Association of Chartered Certified Accountants.

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.

A.M.King

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

Date: 22nd September 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2020 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 30 September 2020 £	Total Funds Year Ended 30 September 2019 £
Income from:					
Donations and legacies	(3)	3,139	4,900	8,039	3,803
Charitable Activities	(4)	16,674	72,268	88,942	73,684
Other Trading Activities	(5)	-	-	-	-
Total		19,813	77,168	96,981	77,487
Expenditure on:					
Raising Funds	(6)	-	337	337	33
Charitable Activities	(6)	1,682	59,547	61,229	70,830
Other	(6)	-	-	-	-
Total		1,682	59,884	61,566	70,863
Net income/(expenditure)		18,131	17,284	35,415	6,624
Transfers between funds	(17)	(306)	306	-	-
Net movement in funds		17,825	17,590	35,415	6,624
Reconciliation of funds					
Total funds brought forward	(17)	689	26,268	26,957	20,333
Total funds carried forward	(17)	18,514	43,858	62,372	26,957

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

The notes on pages 14 to 22 form part of these accounts.

BALANCE SHEET AS AT 30 SEPTEMBER 2020

Company registration number: 07379872

	Notes	2020 £	2019 £
Fixed assets:			
Tangible assets	(11)	826	1
Total fixed assets		826	1
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	12,553	3,846
Cash at Bank & in Hand		53,071	29,908
Total current assets		65,624	33,754
Liabilities:			
Creditors: Amounts falling due within one year	(14)	4,078	6,798
Net current assets or liabilities		61,546	26,956
Total assets less current liabilities		62,372	26,957
Creditors: Amounts falling due after more than one year	(16)		
Provisions for liabilities		-	-
Total net assets or liabilities		62,372	26,957
The funds of the charity:			
Restricted income funds	(17)	43,858	26,268
Unrestricted income funds	(17)	18,514	689
Total charity funds		62,372	26,957

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 22nd September 2021

Kevin Duffy K. Duffy Chair

The notes on pages 14 to 22 form part of these accounts.

Statement of Cash Flows for the year ending 30 September 2020

	Year Ended 30 September 2020	Year Ended 30 September 2019
	£	£
Net cash used in operating activities	24,263	(2,919)
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(1,100)	-
Net cash provided by investing activities	(1,100)	-
Increase/(decrease) in cash and cash equivalents during the year	23,163	(2,919)
Cash and cash equivalents brought forward	29,908	32,827
Cash and cash equivalents carried forward	**53,071**	**29,908**

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 22 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 17.

(d) 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.

(e) 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 (g) below.

(f) Irrecoverable VAT

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

(g) 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 ad 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 8.

(h) Costs of raising funds

The costs of raising funds consists of fundraising costs.

(i) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(j) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	33.33% on cost
Fixtures and Fittings	25% on cost

(k) 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.

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

(m) 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.

(n) 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 (2019: £nil). Expenses paid to the trustees in the year totalled £nil (2019: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 30 September 2020	Restricted Year Ended 30 September 2020	Total Funds Year Ended 30 September 2020	Total Funds Year Ended 30 September 2019
	£	£	£	£
Donations	3,139	-	3,139	3,803
Restricted Donations:				
500 Acts of Kindness	-	500	500	-
Aldi	-	400	400	-
Allen Lane Foundation	-	4,000	4,000	-
	3,139	4,900	8,039	3,803
Previous reporting period	3,803	-	3,803	

4. Income from charitable activities

	Unrestricted Year Ended 30 September 2020 £	Restricted Year Ended 30 September 2020 £	Total Funds Year Ended 30 September 2020 £	Total Funds Year Ended 30 September 2019 £
Drop-In Income	1,100	-	1,100	3,976
Unrestricted grants:				
HMRC CVJRS	2,574	-	2,574	-
Jules Thorne Trust	1,000	-	1,000	-
One Manchester	-	-	-	5,000
The Baring Foundation	12,000	-	12,000	-
Restricted grants:				
Macc - Spirit Of Manchester	-	-	-	500
Manchester City Council - Our Manchester	-	30,278	30,278	37,847
Manchester City Council - Contingency Fund	-	7,331	7,331	7,331
Manchester City Council - Hour Manchester	-	500	500	-
Peter Kershaw Trust	-	3,000	3,000	-
GMCVO	-	800	800	-
Forever Manchester	-	2,100	2,100	-
Arts Council England	-	13,554	13,554	-
National Lottery Coronavirus Fund	-	9,180	9,180	-
Manchester Guardian Society	-	3,000	3,000	-
JT Blair	-	400	400	-
Awards for All	-	-	-	9,990
Virgin Money	-	-	-	1,000
Manchester Wellbeing Fund	-	325	325	940
We Love Manchester	-	1,800	1,800	-
Zochonis	-	-	-	5,000
EGH Ruskin	-	-	-	1,500
Duchy of Lancaster	-	-	-	600
	16,674	72,268	88,942	73,684
Previous reporting period	8,976	64,708	73,684	

5. Income from other trading activities

	Unrestricted Year Ended 30 September 2020 £	Restricted Year Ended 30 September 2020 £	Total Funds Year Ended 30 September 2020 £	Total Funds Year Ended 30 September 2019 £
Fundraising events	-	-	-	-
	-	-	-	-
Previous reporting period	-	-	-	

6. Expenditure

	Drop in and Counselling Activities to Support People with Mental Health Requirements	Year Ended 30 September 2020	Year Ended 30 September 2019
	£	£	£
Expenditure on raising funds:			
Advertising	337	337	33
	337	337	33
Expenditure on charitable activities:			
Employment Costs	16,037	16,037	15,917
Training	-	-	83
Counselling	-	-	525
Telephone & Internet	135	135	-
Travel and Trip Expenses	-	-	15
Running Costs for Drop-In	2,595	2,595	5,173
Therapies	35,597	35,597	37,826
Project Costs	330	330	-
Bank Charges	72	72	80
Subscriptions	20	20	-
Cleaning	112	112	1,188
Repairs and Maintenance	252	252	2
Minor Equipment	181	181	50
Rent	1,170	1,170	6,000
Insurance	687	687	159
Governance Costs	3,084	3,084	3,677
Office Expenses	682	682	135
Depreciation	275	275	-
	61,229	61,229	70,830
Other expenditure:			
Miscellaneous	-	-	-
	-	-	-
	61,566	61,566	70,863
Restricted funds		59,884	41,137
Unrestricted funds		1,682	29,726
		61,566	70,863

7. Analysis of expenditure on charitable activities

As per note 6 above.

8. 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	-	690	690	type of expense
Book-keeping Fees	1,900	-	1,900	type of expense
Professional Fees	13	-	13	type of expense
Payroll Bureau Fees	481	-	481	type of expense
	2,394	690	3,084	

9. Analysis of staff costs

	Year Ended 30 September 2020	Year Ended 30 September 2019
	£	£
Wages and Salaries	16,037	15,917
Social Security Costs	-	-
	16,037	15,917
Charitable activities	16,037	15,917
Support costs	-	-
	16,037	15,917

The average number of employees during the year was 3 (previous year: 3).
The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 30 September 2020	Year Ended 30 September 2019
	£	£
Independent examination fees	690	678
	690	678

11. Tangible Fixed Assets

	Fixtures and Fittings	Computer Equipment	Total
Cost	£	£	£
At 1st October 2019	540	5,926	6,466
Additions	1,100	-	1,100
At 30th September 2020	1,640	5,926	7,566
Depreciation			
At 1st October 2019	539	5,926	6,465
Charge for Year	275	-	275
At 30th September 2020	814	5,926	6,740
NET BOOK VALUE			
At 30th September 2020	826	-	826
At 30th September 2019	1	-	1

12. Stocks

The organisation does not hold stocks of any items.

13. Analysis of debtors

	2020	2019
	£	£
Debtors	12,009	1,622
Prepayments	544	2,224
	12,553	3,846

Debtors and prepayments related to restricted funds £12,544 (2019: £0) and unrestricted funds £9 (2019: £3,846)

14. Creditors: amounts falling due within one year

	2020	2019
	£	£
Creditors	3,388	4,650
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	690	2,148
Deferred income	-	-
	4,078	6,798

15. Deferred income

Deferred income comprises grants received in advance	
Balance as at 1 October 2019	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 30 September 2020	-

16. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 October 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2020
	£	£	£	£	£
General Fund	689	19,813	(1,682)	(306)	18,514
	689	19,813	(1,682)	(306)	18,514

Previous reporting period

	Balance at 1 October 2018	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2019
	£	£	£	£	£
General Fund	19,291	12,779	(29,726)	(1,655)	689
	19,291	12,779	(29,726)	(1,655)	689

Name of unrestricted fund: General Fund

Description, nature and purpose of the fund
The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 October 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2020
	£	£	£	£	£
Restricted Donations:					
500 Acts of Kindness	-	500	-	-	500
Aldi	-	400	-	-	400
Allen Lane Foundation	-	4,000	(3,979)	-	21
Restricted Grants:					
Macc - Spirit Of Manchester	500	-	(493)	-	7
Macc	1,536	-	-	-	1,536
Manchester City Council - Our Manchester	11,305	30,278	(36,817)	-	4,766
Manchester City Council - Contingency Fund	1,111	7,331	(7,306)	306	1,442
Manchester City Council - Hour Manchester	-	500	(330)	-	170
Peter Kershaw Trust	-	3,000	-	-	3,000
GMCVO	-	800	(611)	-	189
Forever Manchester	-	2,100	(1,994)	-	106
Arts Council England	-	13,554	(3,268)	-	10,286
National Lottery Coronavirus Fund	-	9,180	(1,473)	-	7,707
Manchester Guardian Society	-	3,000	-	-	3,000
JT Blair	-	400	-	-	400
Awards for All	5,469	-	(3,115)	-	2,354
Virgin Money	834	-	(166)	-	668
We Love Manchester	1	1,800	(1)	-	1,800
Manchester Wellbeing Fund	143	325	(237)	-	231
Zochonis	5,000	-	-	-	5,000
EGH Ruskin	260	-	(94)	-	166
Duchy of Lancaster	109	-	-	-	109
	26,268	77,168	(59,884)	306	43,858

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 October 2018	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2019
	£	£	£	£	£
Macc - Spirit Of Manchester	-	500	-	-	500
Macc	986	-	-	550	1,536
Manchester City Council - Our Manchester	-	37,847	(26,542)	-	11,305
Manchester City Council - Contingency Fund	-	7,331	(6,629)	409	1,111
Awards for All	55	9,990	(4,576)	-	5,469
COHN	-	-	(400)	400	-
Virgin Money	-	1,000	(166)	-	834
We Love Manchester	1	-	-	-	1
Manchester Wellbeing Fund	-	940	(797)	-	143
Zochonis	-	5,000	-	-	5,000
EGH Ruskin	-	1,500	(1,240)	-	260
Duchy of Lancaster	-	600	(491)	-	109
Tudor Trust	-	-	(296)	296	-
	1,042	64,708	(41,137)	1,655	26,268

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
500 Acts of Kindness	for the art project
Aldi	for the Neighbourly fund
Allen Lane Foundation	for drop in salaries
Macc	for counselling
Macc - Spirit Of Manchester	for a volunteer engagement and goodbye St Luke's event in November 2019
Manchester City Council - Our Manchester	to improve mental wellbeing by the use of art activities
Manchester City Council - Contingency Fund	to cover salaries and rent for 6 months from June to December 2019
Manchester City Council - Hour Manchester	for activity costs
Peter Kershaw Trust	for the drop in
GMCVO	for a walking project
Forever Manchester	for salary costs
Arts Council England	for additional costs during lockdown
National Lottery Coronavirus Fund	for salaries, rent, food and trips
Manchester Guardian Society	for the drop in
JT Blair	for refreshments
Awards for All	for projects
Virgin Money	for drop-in core costs
We Love Manchester	for salary costs
Manchester Wellbeing Fund	for food related projects.
Zochonis	for staff costs and rent for three months
EGH Ruskin	for projects
Duchy of Lancaster	for projects

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	1	-	825	826
Cash at bank and in hand	19,194	-	33,877	53,071
Other net current assets/(liabilities)	(681)	-	9,156	8,475
Creditors of more than one year	-	-	-	-
Total	18,514	-	43,858	62,372

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	8,265	-	21,643	29,908
Other net current assets/(liabilities)	(7,577)	-	4,625	(2,952)
Creditors of more than one year	-	-	-	-
Total	689	-	26,268	26,957

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

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

	Year Ended 30 September 2020	Year Ended 30 September 2019
	£	£
Net movement in funds	35,415	6,624
Add back depreciation	275	-
Deduct investment income	-	-
Decrease/(increase) in debtors	(8,707)	(3,846)
Increase/(decrease) in creditors	(2,720)	(5,697)
Net cash used in operating activities	24,263	(2,919)