

# **COMPASSION PRISON MINISTRIES**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021**

Registered Charity No. 1161943  
Company Registration No. 08348123

# COMPASSION PRISON MINISTRIES

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## **Compassion Prison Ministries**

### **Report of the trustees for the year ended 31<sup>ST</sup> January 2021**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>ST</sup> January 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:**

Due to Covid 19 restrictions during this difficult year, the prison ministry has become stagnant in it's activities. The objectives remain as in previous years to visit and support as many Prison chaplains and prisoners as in previous years. The Charity aims to continue the visits into the following Prisons when restrictions are lifted.

The charity aims to continue to utilise and equip over 30 volunteers to visit HM prisons listed below;

HMP Manchester male prison

HMP Styal women's prison

HMP Garth men's prison

HMP Wymott men's prison

HMP Hindley men's prison

HMP Thorn Cross men's prison

HMP Preston men's prison

#### **A review of our achievements and performance:**

The separation of the foodbank from the Prison Ministries charity has been successful, with all objectives being met, in supporting the foodbank through the separation. £1,000 donations unused for prison visiting costs have been donated to the food bank in Moss Side, Manchester. The CPM website has been updated to reflect the structural changes.

#### **PRISON MINISTRY VISITS:**

There have been no visits during the year due to Covid 19 restrictions.

## **Compassion Prison Ministries**

### **Covid- 19 and its effect on charities activities:**

All of the above activities relating to prison visiting have been paused until further notice from HM Government. All trustee meetings and training sessions have been conducted on Zoom for the health and safety of the members and social distancing regulations.

### **Financial review:**

Total Income for year-end 31<sup>st</sup> January 2021 was £50,796 less total expenditure £40,337 provided a surplus of £10,459.

### **Investment powers and policy:**

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

### **Reserves policy and going concern:**

The balance held in unrestricted reserves at 31<sup>st</sup> January 2021 was £13,362 all of which are free reserves after allowing for funds tied up in tangible fixed assets. Total funds carried forward are £23,962.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. There are no material deficits in the charity's income accounts at year end 31<sup>st</sup> January 2021.

### **Risk management and Covid 19:**

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. No Visits to Prisons will take place outside of Government restrictions.

### **Structure, governance and management:**

Compassion Prison Ministries remains a company limited by guarantee governed by its Memorandum and Articles of Association dated 4<sup>th</sup> January 2013. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 2<sup>nd</sup> June 2015.

## **Compassion Prison Ministries**

### **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 3 years.

### **Trustee induction and training:**

Training and envisioning for the trustees and current management has taken place in September 2020 by Zoom to re-focus on the vision objectives of the prison ministry within a Covid-19 environment and after separation from foodbank.

### **Organisation:**

The board of trustees administers the charity. The board normally meets bi-monthly by zoom. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

### **Related parties and co-operation with other organisations:**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

During the year a trustee of Compassion Prison Ministries became a director of the separated food bank (Compassion Food Bank Limited – Company number: 13036065). As part of the separation Compassion Prison Ministries transferred the balances on the restricted funds of £21,427 to the new company, as well as assets with a net book value of £2,257 and donations of £2,260. This was done with the permission of the funders.

### **Reference and administrative information:**

Charity Name: Compassion Prison Ministries

Charity Number: 1161943

Companies House Registration Number: 08348123

### **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 (to date of signing)**

Norma Walters - Treasurer & Trustee

Clive Whittle – Chair & Director

Paula Sharp - Trustee only

Haruna Musa Moda – Trustee only

Eric Scotland – Secretary & Director

#### **Senior managers and consultants:**

Clive Whittle, Eric Scotland, Tony Mason

## Compassion Prison Ministries

### **Trustees responsibilities in relation to the financial statements:**

The charity trustees (who are also the directors of Compassion Prison Ministries 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 not 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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Clive Whittle  
Chair

Date: 30<sup>th</sup> September 2021

## **Independent examiner's report to the trustees of Compassion Prison Ministries**

I report on the accounts of the company for the year ended 31<sup>st</sup> January 2021, which are set out on pages 6 to 16.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

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

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Date: 30<sup>th</sup> September 2021

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 JANUARY 2021**

(including income and expenditure account)

|                                    |                 | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>Year Ended<br>31 January<br>2021 | Total Funds<br>Year Ended<br>31 January<br>2020 |
|------------------------------------|-----------------|-----------------------|---------------------|---|---|
|                                    | Further Details | £                     | £                   | £   | £   |
| <b>Income from:</b>                |                 |                       |                     |   |   |
| Donations and legacies             | (3)             | 9,167                 | -                   | 9,167   | 10,841  |
| Charitable Activities              | (4)             | -                     | 41,110              | 41,110  | 75,538  |
| Investment Income                  |                 | 17                    | -                   | 17  | 8   |
| Other Income                       |                 | 502                   | -                   | 502   | 20  |
| <b>Total</b>                       |                 | <b>9,686</b>          | <b>41,110</b>       | <b>50,796</b>                                   | <b>86,407</b>                                   |
| <b>Expenditure on:</b>             |                 |                       |                     |   |   |
| Charitable Activities              | (5)             | 52                    | 40,285              | 40,337  | 72,356  |
| <b>Total</b>                       |                 | <b>52</b>             | <b>40,285</b>       | <b>40,337</b>                                   | <b>72,356</b>                                   |
| <b>Net income/(expenditure)</b>    |                 | <b>9,634</b>          | <b>825</b>          | <b>10,459</b>                                   | <b>14,051</b>                                   |
| Transfers between funds            | (14)            | -                     | -                   | -   | -   |
| <b>Net movement in funds</b>       |                 | <b>9,634</b>          | <b>825</b>          | <b>10,459</b>                                   | <b>14,051</b>                                   |
| <b>Reconciliation of funds</b>     |                 |                       |                     |   |   |
| Total funds brought forward        | (14)            | 3,728                 | 31,202              | 34,930  | 20,879  |
| Transferred to Foodbank*           |                 | -                     | (21,427)            | (21,427)  | -   |
| <b>Total funds carried forward</b> | <b>(14)</b>     | <b>13,362</b>         | <b>10,600</b>       | <b>23,962</b>                                   | <b>34,930</b>                                   |

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

\*The foodbank which had been operating from Compassion Prison Ministries has set up their own Company (Compassion Food Bank Limited), Compassion Prison Ministries transferred all the assets related to foodbank activities on 30th June 2020 to the new company with permission from the funders.

The notes on pages 9 to 20 form part of these accounts.



**BALANCE SHEET AS AT 31 JANUARY 2021**

COMPANY REG NO: 08348123

|  | Notes | 2021<br>£     | 2020<br>£     |
|--|-------|---------------|---------------|
| <b>Fixed assets:</b>                           |       |               |               |
| Tangible assets                                | (10)  | 1             | 2,258         |
| Total fixed assets                             |       | 1             | 2,258         |
| <b>Current assets:</b>                         |       |               |               |
| Debtors  | (11)  | 4,086         | 3,198         |
| Cash at Bank & in Hand                         |       | 21,315        | 40,070        |
| Total current assets                           |       | 25,401        | 43,268        |
| <b>Liabilities:</b>                            |       |               |               |
| Creditors: Amounts falling due within one year | (12)  | 1,440         | 10,596        |
| Net current assets or liabilities              |       | 23,961        | 32,672        |
| Total assets less current liabilities          |       | 23,962        | 34,930        |
| <b>Total net assets or liabilities</b>         |       | <b>23,962</b> | <b>34,930</b> |
| <b>The funds of the charity:</b>               |       |               |               |
| Unrestricted income funds                      | (14)  | 13,362        | 3,728         |
| Restricted income funds                        | (14)  | 10,600        | 31,202        |
| <b>Total charity funds</b>                     |       | <b>23,962</b> | <b>34,930</b> |

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 30th September 2021

Norma Walters

Clive Whittle

The notes on pages 9 to 20 form part of these accounts.

## Statement of Cash Flows for the year ending 31 January 2021

|   | Year Ended<br>31 January<br>2021<br>£ | Year Ended<br>31 January<br>2020<br>£ |
|---|---------------------------------------|---------------------------------------|
| <b>Reconciliation of net movement in funds to net cash flow from operating activities</b> |                                       |                                       |
| Net movement in funds   | 10,459                                | 14,051                                |
| Add back depreciation   | -                                     | 1,830                                 |
| Deduct investment income  | (17)                                  | (8)                                   |
| Decrease/(increase) in debtors  | (888)                                 | (511)                                 |
| Increase/(decrease) in creditors  | (9,156)                               | 9,511                                 |
| <b>Net cash used in operating activities</b>  | <b>398</b>                            | <b>24,873</b>                         |
| <b>Cash flows from investment activities:</b>   |                                       |                                       |
| Interest  | 17                                    | 8                                     |
| Disposal of fixed assets  | 2,257                                 | -                                     |
| <b>Net cash provided by investing activities</b>  | <b>2,274</b>                          | <b>8</b>                              |
| <br>Increase/(decrease) in cash and cash equivalents during the year                      | <br>2,672                             | <br>24,881                            |
| <br>Cash and cash equivalents brought forward   | <br>40,070                            | <br>15,189                            |
| Transferred To Compassion Food Bank Limited   | (21,427)                              | -                                     |
| <b>Cash and cash equivalents carried forward</b>  | <b>21,315</b>                         | <b>40,070</b>                         |

**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 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There were 7 restricted funds during the year. 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 14.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

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

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together. Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

**(g) Costs of raising funds**

The costs of raising funds consists of licence fees, bad debts and event costs.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

**(i) 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:

|           |             |
|-----------|-------------|
| Equipment | 25% on cost |
| Van       | 25% on cost |

The van and equipment with a total net book value of £2,257 were transferred to Compassion Food Bank Limited during the year.

**(j) Realised gains and losses**

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

**(k) Pensions**

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

**(l) Debtors**

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

**(m) Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured of 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). Norma Walters is a trustee of Compassion Prison Ministries as well as director of Compassion Food Bank Limited (Reg Company number 13036065). During the year Compassion Prison Ministries donated £4,517 in cash and net book value of equipment to the foodbank as part of the separation of activities. Compassion Prison Ministries also transferred the balances on the foodbank restricted funds - an amount of £21,427. This was with the permission of the funders.

## 3. Donations and Legacies

|           | Unrestricted<br>Year Ended 31<br>January 2021<br>£ | Restricted<br>Year Ended<br>31 January<br>2021<br>£ | Total Funds<br>Year Ended<br>31 January<br>2021<br>£ |
|-----------|--|---|--|
| Offerings | 9,167  | -   | 9,167  |
|           | <u>9,167</u>                                       | <u>-</u>  | <u>9,167</u>   |

## Prior Year

|           | Unrestricted<br>Year Ended 31<br>January 2020<br>£ | Restricted<br>Year Ended<br>31 January<br>2020<br>£ | Total Funds<br>Year Ended<br>31 January<br>2020<br>£ |
|-----------|--|---|--|
| Offerings | 10,841   | -   | 10,841   |
|           | <u>10,841</u>                                      | <u>-</u>  | <u>10,841</u>  |

## 4. Income from charitable activities

|                         | Unrestricted<br>Year Ended 31<br>January 2021<br>£ | Restricted<br>Year Ended<br>31 January<br>2021<br>£ | Total Funds<br>Year Ended<br>31 January<br>2021<br>£ |
|-------------------------|--|---|--|
| Grants:                 |  |   |  |
| Big Lottery Fund        | -  | 9,283   | 9,283  |
| Big Lottery Covid Fund  | -  | 10,000  | 10,000   |
| We Love Manchester      | -  | 6,000   | 6,000  |
| Independent Food Covid  | -  | 100   | 100  |
| Lord Mayor's Charity    | -  | 500   | 500  |
| Manchester City Council | -  | 14,227  | 14,227   |
| Manchester City Council | -  | 1,000   | 1,000  |
|                         | <u>-</u>   | <u>41,110</u>                                       | <u>41,110</u>  |

## Prior Year

|                       | Unrestricted<br>Year Ended 31<br>January 2020<br>£ | Restricted<br>Year Ended<br>31 January<br>2020<br>£ | Total Funds<br>Year Ended<br>31 January<br>2020<br>£ |
|-----------------------|--|---|--|
| Grants:               |  |   |  |
| Big Lottery Fund      | -  | 83,821  | 74,538   |
| Less Deferred to 2021 | -  | (9,283)   | -  |
| MCC Food Poverty      | -  | 1,000   | 1,000  |
|                       | <u>-</u>   | <u>75,538</u>                                       | <u>75,538</u>  |

## 5. Expenditure

|  |           |                          | Year Ended<br>31 January<br>2021 | Year Ended<br>31 January<br>2020 |        |
|--|-----------|--------------------------|----------------------------------|----------------------------------|--------|
|  | Food Bank | Charitable<br>Activities |                                  |                                  |        |
|  | £         | £                        | £                                | £                                |        |
| <b>Expenditure on charitable activities:</b> |           |                          |                                  |                                  |        |
| Employment Costs                             | -         | 16,274                   | 16,274                           | 33,886                           |        |
| Pension Costs                                | -         | 634                      | 634                              | 384                              |        |
| Food Bank Food                               | 7,653     | -                        | 7,653                            | 8,659                            |        |
| Fareshare Membership                         | 2,335     | -                        | 2,335                            | 1,724                            |        |
| Volunteer Travel Expenses                    | 785       | -                        | 785                              | 1,445                            |        |
| Advertising                                  | -         | -                        | -                                | 86                               |        |
| Training                                     | 972       | -                        | 972                              | 926                              |        |
| Minor Equipment                              | -         | -                        | -                                | 235                              |        |
| Storage Rent                                 | 183       | -                        | 183                              | 4,527                            |        |
| Room Hire                                    | -         | -                        | -                                | 1,663                            |        |
| Telephone                                    | -         | 87                       | 87                               | 298                              |        |
| Printing, Postage & Stationery               | -         | 449                      | 449                              | 1,243                            |        |
| Travel Expenses                              | 193       | 341                      | 534                              | 4,361                            |        |
| Van Tax, Repairs & Insurance                 | 1,507     | -                        | 1,507                            | 4,016                            |        |
| Donation To Foodbank                         | 4,517     | -                        | 4,517                            | -                                |        |
| Governance Costs                             | -         | 660                      | 660                              | 660                              |        |
| Support Costs                                | 275       | 3,100                    | 3,375                            | 6,029                            |        |
| Sundries                                     | 372       | -                        | 372                              | 384                              |        |
| Depreciation                                 | -         | -                        | -                                | 1,830                            |        |
|  | 18,792    | 21,545                   | 40,337                           | 72,356                           |        |
|  |           |                          |                                  |                                  |        |
|  |           |                          | 2021                             | 2020                             |        |
|  |           |                          | Restricted Funds                 | 40,285                           | 57,045 |
|  |           |                          | Unrestricted Funds               | 52                               | 15,311 |
|  |           |                          |                                  | 40,337                           | 72,356 |

**6. Analysis of expenditure on charitable activities**

As per note 5.

**7. Allocation of governance and support costs**

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

|                   | Basis of apportionment | General Support | Governance | 2021 Total | 2020 Total |
|-------------------|------------------------|-----------------|------------|------------|------------|
| Accountancy Fees  | type of expense        | -               | 660        | 660        | 660        |
| Payroll Bureau    | type of expense        | 275             | -          | 275        | 480        |
| Bank Charges      | type of expense        | -               | -          | -          | 191        |
| Cleaning & PPE    | type of expense        | 316             | -          | 316        | 526        |
| Rent & Rates      | type of expense        | 328             | -          | 328        | 2415       |
| Consultancy       | type of expense        | 1,000           | -          | 1,000      | 1275       |
| Computer Software | type of expense        | 683             | -          | 683        | 394        |
| Repairs           | type of expense        | 16              | -          | 16         | 44         |
| Insurance         | type of expense        | 757             | -          | 757        | 704        |
|                   |                        | 3,375           | 660        | 4,035      | 6,689      |

**8. Analysis of staff costs**

|                       | Year Ended<br>31 January<br>2021<br>£ | Year Ended<br>31 January<br>2020<br>£ |
|-----------------------|---------------------------------------|---------------------------------------|
| Wages and Salaries    | 16,274                                | 33,886                                |
| Social Security Costs | -                                     | -                                     |
| Pension Costs         | 634                                   | 384                                   |
|                       | 16,908                                | 34,270                                |

The average number of employees during the year was 2 (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 employee has benefits in excess of £60,000 (previous year: none). The payroll scheme was closed in June 2020.

**9. Independent Examiner Fees**

|                              | Year Ended<br>31 January<br>2021<br>£ | Year Ended<br>31 January<br>2020<br>£ |
|------------------------------|---------------------------------------|---------------------------------------|
| Independent examination fees | 660                                   | 660                                   |
| Other financial services     | 275                                   | 480                                   |
|                              | 935                                   | 1,140                                 |

**10. Tangible Fixed Assets**

|                         | Van     | Equipment | Total   |
|-------------------------|---------|-----------|---------|
| <b>Cost</b>             |         | £         | £       |
| At 1 February 2020      | 4,000   | 5,460     | 9,460   |
| Additions               | -       | -         | -       |
| Transferred To Foodbank | (4,000) | (509)     | (4,509) |
| At 31 January 2021      | -       | 4,951     | 4,951   |
| <b>Depreciation</b>     |         |           |         |
| At 1 February 2020      | 1,998   | 5,204     | 7,202   |
| Charge for Year         | -       | -         | -       |
| Eliminated on disposal  | (1,998) | (254)     | (2,252) |
| At 31 January 2021      | -       | 4,950     | 4,950   |
| <b>NET BOOK VALUE</b>   |         |           |         |
| At 31 January 2021      | -       | 1         | 1       |
| At 31 January 2020      | 2,002   | 256       | 2,258   |

**11. Analysis of debtors**

|               | 2021         | 2020         |
|---------------|--------------|--------------|
|               | £            | £            |
| Debtors       | 502          | -            |
| Other Debtors | 500          | 713          |
| Prepayments   | 3,084        | 2,485        |
|               | <u>4,086</u> | <u>3,198</u> |

Debtors and prepayments related to unrestricted funds both in 2021 and 2020.

**12. Creditors: amounts falling due within one year**

|                                    | 2021         | 2020          |
|------------------------------------|--------------|---------------|
|                                    | £            | £             |
| Other creditors and accruals       | 1,158        | 1,031         |
| Taxation and social security costs | 282          | 282           |
| Deferred Income                    | -            | 9,283         |
|                                    | <u>1,440</u> | <u>10,596</u> |

Other than deferred income all creditors and accruals related to unrestricted funds for 2021 & 2020.

**13. Deferred income**

Deferred income comprises of a restricted grant received from Big Lottery Fund.

|   |          |
|---|----------|
| Balance as at 31st January 2020                             | 9,283    |
| Amount released to income earned from charitable activities | (9,283)  |
| Amount deferred in year                                     | -        |
| Balance at 31st January 2021                                | <u>-</u> |



## 14. Analysis of charitable funds

## Analysis of movements in unrestricted funds

|              | Balance at 1<br>February 2020 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at<br>31 January<br>2021 |
|--------------|-------------------------------|-----------------------|-----------------------|-----------|----------------------------------|
|              | £                             | £                     | £                     | £         | £                                |
| General Fund | 3,728                         | 9,686                 | (52)                  | -         | 13,362                           |
|              | 3,728                         | 9,686                 | (52)                  | -         | 13,362                           |

## Prior Year

|              | Balance at 1<br>February 2019 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at<br>31 January<br>2020 |
|--------------|-------------------------------|-----------------------|-----------------------|-----------|----------------------------------|
|              | £                             | £                     | £                     | £         | £                                |
| General Fund | 8,170                         | 10,869                | (15,311)              | -         | 3,728                            |
|              | 8,170                         | 10,869                | (15,311)              | -         | 3,728                            |

| Name of unrestricted fund: | Description, nature and purpose of the fund                 |
|----------------------------|---|
| General Fund               | The "free reserves" after allowing for all designated funds |

## Analysis of movements in restricted funds

|                         | Balance at 1<br>February 2020 | Incoming<br>Resources | Resources<br>Expended | Transferred<br>to Foodbank | Balance at<br>31 January<br>2021 |
|-------------------------|-------------------------------|-----------------------|-----------------------|----------------------------|----------------------------------|
|                         | £                             | £                     | £                     | £                          | £                                |
| Big Lottery Fund        | 31,202                        | 9,283                 | (40,285)              | -                          | 200                              |
| Big Lottery Covid       | -                             | 10,000                | -                     | -                          | 10,000                           |
| We Love Manchester      | -                             | 6,000                 | -                     | (5,600)                    | 400                              |
| Independent Food Covid  | -                             | 100                   | -                     | (100)                      | -                                |
| Lord Mayor's Charity    | -                             | 500                   | -                     | (500)                      | -                                |
| Manchester City Council | -                             | 14,227                | -                     | (14,227)                   | -                                |
| Manchester City Council | -                             | 1,000                 | -                     | (1,000)                    | -                                |
|                         | 31,202                        | 41,110                | (40,285)              | (21,427)                   | 10,600                           |

## Prior Year

|                  | Balance at 1<br>February 2019 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at<br>31 January<br>2020 |
|------------------|-------------------------------|-----------------------|-----------------------|-----------|----------------------------------|
|                  | £                             | £                     | £                     | £         | £                                |
| Big Lottery Fund | 12,709                        | 74,538                | (56,045)              | -         | 31,202                           |
| MCC Food Poverty | -                             | 1,000                 | (1,000)               | -         | -                                |
|                  | 12,709                        | 75,538                | (57,045)              | -         | 31,202                           |

| Name of restricted fund: | Description, nature and purpose of the fund   |
|--------------------------|---|
| Big Lottery Fund         | ~ To run a food bank providing volunteer opportunities, to build sustainability through a pantry and to provide a money mentoring programme. Also to employ 3 part time paid positions. |
| Big Lottery Covid        | ~ Towards covid support   |
| Manchester City Council  | ~ To provide emergency food parcels and to run men's meals and games nights.  |
| We Love Manchester       | ~ Foodbank grant transferred to new organisation  |
| Independent Food Covid   | ~ Foodbank grant transferred to new organisation  |
| Lord Mayor's Charity     | ~ Foodbank grant transferred to new organisation  |
| Manchester City Council  | ~ Foodbank grant transferred to new organisation  |

**15. Analysis of net assets between funds**

|  | Unrestricted<br>funds | Restricted<br>funds | 2021 Total    |
|--|-----------------------|---------------------|---------------|
|  | £                     | £                   | £             |
| Tangible fixed assets                  | -                     | 1                   | 1             |
| Cash at bank and in hand               | 10,716                | 10,599              | 21,315        |
| Other net current assets/(liabilities) | 2,646                 | -                   | 2,646         |
| <b>Total</b>                           | <b>13,362</b>         | <b>10,600</b>       | <b>23,962</b> |

**Prior Year**

|  | Unrestricted<br>funds | Restricted<br>funds | 2020 Total    |
|--|-----------------------|---------------------|---------------|
|  | £                     | £                   | £             |
| Tangible fixed assets                  | 255                   | 2,003               | 2,258         |
| Cash at bank and in hand               | 10,871                | 29,199              | 40,070        |
| Other net current assets/(liabilities) | (7,398)               | -                   | (7,398)       |
| <b>Total</b>                           | <b>3,728</b>          | <b>31,202</b>       | <b>34,930</b> |

**16. 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.