

REACH OUT TO THE COMMUNITY (ROC)
(a Charitable Incorporated Organisation (“CIO”))

TRUSTEES’ REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

REACH OUT TO THE COMMUNITY (ROC)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Whiteley B R Young E Fraser A Roberts B Baker S R Moore
Charity number	1176332
Registered office	488 Wilbraham Road, Manchester, M21 9AS
Independent Examiner	D R Sefton 139-143 Union Street, Oldham, Lancashire, OL1 1TE

REACH OUT TO THE COMMUNITY (ROC)

REPORT AND ACCOUNTS

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REACH OUT TO THE COMMUNITY (ROC)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 31st March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities issued in March 2005.

Principal objectives

The objects of the Charity are, for the public benefit, the prevention or relief of poverty in Manchester, in particular but not exclusively by:

- assisting those who are homeless or rough sleepers by providing clothing, bedding, food, drinks, toiletries, advice and support and by help them to access accommodation and other services through signposting to other agencies and organisations as appropriate and supporting homeless people who have recently moved from the streets into accommodation through the provision of essential items as shall be determined by the Trustees;
- providing food, grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Reference and administrative details

Charity name: Reach Out To The Community (ROC)

Registered charity number: 1176332

Charity's principal address: 488 Wilbraham Road,
Manchester,
M21 9AS.

Trustees:

B Baker - Chair

S Moore

P Whiteley – appointed 5.7.21

B R Young – appointed 5.7.21

E Fraser – appointed 19.4.21

A Roberts – appointed 14.5.21

Governing Document and Constitution

The Charity is a Charitable Incorporated Organisation (CIO).

The Charity is governed by its Constitution which sets out the objects and powers of the charity and governs the actions of the Trustees.

It was registered as a charity with the Charity Commission on 18th December 2017.

REACH OUT TO THE COMMUNITY (ROC)

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

Committee Members' Responsibilities in Relation to the Financial Statements

Law applicable to charities in England and Wales require the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Executive Committee are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

Trustees recruitment and appointment

The Charity must have a least 5 Trustees with a maximum number of 8.

Apart from the first Trustees, every Trustee must be appointed for a term of 2 years by a resolution passed at a properly convened meeting of the Trustees.

In selecting individuals for appointment as charity trustees, the existing Trustees must have regard to the skills, knowledge and experience needed for effective administration of the Charity.

Principal activities, achievements and performance

During the period under review the Charity undertook the following activities.

Since April 2021 the outreach team continues to do multiagency outreach at Manchester Airport 3 times a week with Manchester City Council, Change, Grow, Live (drug & alcohol services), Sanctuary Housing, GMP and the Homeless Mental Health Team.

The team also continue to do outreach around South Manchester with partners.

Our outreach team have prevented people from becoming homeless, helped people to find accommodation and build trust with our regular outreach. They've helped people to claim benefits, access mental health, healthcare and drug & alcohol services. ROC have beneficiaries who now volunteer with ROC and input into decisions about the charity.

ROC continues to do a scaled down food response providing food each week to 3 Homeless Hostels & provide food parcels on request from partner agencies.

Reach Out to the Community have had a change within the Trustees board this financial year and we now have trustees with lived experience of the issues the charity is associated with. This we feel gives us better insight into the needs and challenges that our beneficiaries have to tackle in daily life.

CEO Stephanie Moore continues her role on the Real Change MCR panel and Co-chair of Chorlton Traders Association.

REACH OUT TO THE COMMUNITY (ROC)

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

Reach Out to the Community received The Queens Award for Voluntary Service in June 2020 but due to COVID 19 restrictions was only presented with the award and certificate in May 2021.

The surplus for the year amounted to £52,875. It is expected that the accumulated funds will be expended on the Charity's activities in the forthcoming year.

Financial review

The Charity is now in its final year of lottery funding, the funding has been reverted back to the shop assistants' role as the project managers role was no longer required this was agreed with the Lottery Funding.

The Charity continues to receive additional funding from Manchester City Councils Emergency Food Response however the additional funding is significantly less than the previous year, we also expect this to end in the next financial year.

The funds accrued will continue to be used to secure the Charity and its work with people experiencing homelessness and poverty.

RESERVES POLICY

The Trustees have reviewed the reserve policy and are putting in place a 9 month reserve policy covering all the core costs +5% that are currently outgoing. This is due to having to close the shop during the Covid 19 pandemic and we want to ensure that the charity has significant funds should this happen again.

This policy will continue to be reviewed by the trustees.

APPROVAL

This report was approved by the Trustees on 14th September 2022 and signed on its behalf.

S MOORE
TRUSTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF REACH OUT TO THE COMMUNITY (ROC) – ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31st March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act: or;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**D R Sefton
FFA
139-143 Union Street,
Oldham,
Lancashire,
OL1 1TE**

Date: 14th September 2022

REACH OUT TO THE COMMUNITY (ROC)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted income funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income					
Donations and legacies		32,201	-	32,201	65,027
Charitable activities		38,591	51,245	89,836	266,640
Other trading activities		77,745	-	77,745	42,543
Total	2	148,537	51,245	199,782	374,210
Expenditure					
Charitable activities	3	95,662	51,245	146,907	200,750
Total		95,662	51,245	146,907	200,750
Net income/(expenditure)		52,875	-	52,875	173,460
Net movement in funds		52,875	-	52,875	173,460
Reconciliation of funds:					
Total funds brought forward		247,885	-	247,885	74,425
Total funds carried forward		300,760	-	300,760	247,885

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

REACH OUT TO THE COMMUNITY (ROC)
BALANCE SHEET AS AT 31ST MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	7,427	9,902
		<u>7,427</u>	<u>9,902</u>
Current assets			
Cash at bank and in hand	9	295,503	251,019
		<u>295,503</u>	<u>251,019</u>
Creditors: amounts falling due within one year	10	2,170	13,036
		<u>2,170</u>	<u>13,036</u>
Net current assets		293,333	237,983
Total assets less current liabilities		300,760	247,885
Total net assets		<u>300,760</u>	<u>247,885</u>
FUNDS OF THE CHARITY			
Restricted income funds	14	-	-
Unrestricted funds	14	300,760	247,885
		<u>300,760</u>	<u>247,885</u>
Total funds		<u>300,760</u>	<u>247,885</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14th September 2022 and were signed on its behalf by:

.....
S MOORE

.....
E FRASER

REACH OUT TO THE COMMUNITY (ROC)

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2022

1. Accounting policies

Charity information

Reach Out to the Community (ROC) is a charitable company (CIO) incorporated in England and Wales. The registered office is 488 Wilbraham Road, Manchester, M21 9AS.

Accounting convention

The accounts have been prepared in accordance with 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) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Reach Out to the Community (ROC) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Reach Out to the Community (ROC)'s ability to continue as a going concern. This conclusion takes into account the financial effect of the COVID-19 pandemic.

The functional currency of the charity is pounds sterling. Items are rounded to the nearest pound.

Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Transfers are made between funds when adequate justification and supporting evidence is provided.

Incoming resources

Income represents resources received in the form of grants, donations and contractual receipts to support and fund direct charitable activities.

All income is recognised in the statement of financial activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Motor vehicle – 25% on reducing balance

Fixtures and equipment – 25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net Income/(expenditure) for the year.

REACH OUT TO THE COMMUNITY (ROC)

NOTES TO THE ACCOUNTS (Continued)

YEAR ENDED 31ST MARCH 2022

1. Accounting policies (Continued)

Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets and financial liabilities, like trade and other debtors and creditors, loans from banks and other third parties.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest financial assets classified as receivable within one year are not amortised.

Retirement benefits

The charitable company operates a defined contribution scheme under auto-enrolment. Contributions payable are charged to the statement of financial activities in the year in which they are payable.

Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

Creditors and provisions

Creditors and provisions are recognised where the charitable company 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 value.

Debtors

Debtors are recognised at the settlement amount due

REACH OUT TO THE COMMUNITY (ROC)

NOTES TO THE ACCOUNTS (Continued)

YEAR ENDED 31ST MARCH 2022

2. Income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	2021
	£	£	£	£
Donations and legacies:				
Donations and gifts	32,201	-	32,201	65,027
Total	32,201	-	32,201	65,027

	Grants receivable	Fees and other	Total funds	2021
	£	£	£	£
Lottery Community Fund	33,000	-	33,000	33,000
Manchester City Council	13,245	-	13,245	40,223
Forever Manchester	5,000	-	5,000	6,000
Morrisons Foundation	-	-	-	5,000
We Love Manchester	-	-	-	1,200
Martin Lewis Charitable Fund	-	-	-	15,000
Food response income	-	38,591	38,591	166,217
Total	51,245	38,591	89,836	266,640

Analysed by fund:

Unrestricted fund	-	38,591	38,591
Restricted funds	51,245	-	51,245
	51,245	38,591	89,836

Analysed by fund for year end 2021:

Unrestricted fund	49,357	166,217	215,574
Restricted funds	-	51,066	51,066
	49,357	217,283	266,640

Other trading activities	Unrestricted funds	Restricted income funds	Total funds	2021
	£	£	£	£
Income from shop and trading	77,745	-	77,745	42,543
Total	77,745	-	77,745	44,564

REACH OUT TO THE COMMUNITY (ROC)

NOTES TO THE ACCOUNTS (Continued)

YEAR ENDED 31ST MARCH 2022

3. Charitable activities

	2022 £	2021 £
Food and expenses for the homeless	4,893	43,054
Volunteers expenses	606	659
Motor and van expenses	4,218	1,909
	<hr/>	<hr/>
	9,717	45,622
Share of support costs	135,920	153,928
Share of governance costs	1,270	1,200
	<hr/>	<hr/>
	146,907	200,750
	<hr/> <hr/>	<hr/> <hr/>

4. Support costs

	Support costs £	Governance £	2022 £	2021 £	Basis of allocation
Staff costs	100,898	-	100,898	120,361	Use of facilities
Depreciation	2,475	-	2,475	3,301	Use of facilities
Premises costs	28,962	-	28,962	26,209	Use of facilities
Insurance	414	-	414	530	Use of facilities
Telephone and computer	2,341	-	2,341	2,249	Use of facilities
Sundries	830	-	830	1,278	Use of facilities
Accountancy	-	1,270	1,270	1,200	Governance
	<hr/>		<hr/>	<hr/>	
	135,920	1,270	137,190	155,128	
	<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>	

5. Fees for the independent examiner

	2022 £	2021 £
Independent examiner's	1,270	1,200
	<hr/> <hr/>	<hr/> <hr/>

REACH OUT TO THE COMMUNITY (ROC)

NOTES TO THE ACCOUNTS (Continued)

YEAR ENDED 31ST MARCH 2022

6. Staff costs

	2022 £	2021 £
Salaries and wages	92,872	109,548
Social security costs	4,124	4,554
Pension costs (defined contribution scheme)	2,036	2,126
Redundancy costs	-	3,000
	<hr/>	<hr/>
Total staff costs	99,032	119,228
	<hr/>	<hr/>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Total amount paid to key management personnel (including trustees and senior management) for their services to the charity.

	2022 £	2021 £
Aggregate remuneration	62,843	61,669
	<hr/>	<hr/>

The parts of the charity in which the employees work:

	2022	2021
Average head count in the year:		
CEO	1	1
Head of sales and finances	1	1
Project manager	0	1
Shop workers	2	3
Outreach/support worker	0	1
	<hr/>	<hr/>
Total	4	7
	<hr/>	<hr/>

REACH OUT TO THE COMMUNITY (ROC)
NOTES TO THE ACCOUNTS (Continued)
YEAR ENDED 31ST MARCH 2022

7. Pension costs

Pension contributions in respect of defined contribution pension schemes:

	2022 £	2021 £
Contributions recognised in the SOFA as an expense	2,036	2,126

8. Fixed assets

	Motor vehicle £	Fixtures and equipment £	Total £
Cost			
As at 1.4.21	18,005	2,115	20,120
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
As at 31.3.22	18,005	2,115	20,120
	<hr/>	<hr/>	<hr/>
Depreciation: Basis	Reducing balance	Reducing balance	
Rate	25%	25%	
As at 1.4.21	9,144	1,074	10,218
Disposals	-	-	-
Depreciation	2,215	260	2,475
	<hr/>	<hr/>	<hr/>
As at 31.3.22	11,359	1,334	12,693
	<hr/>	<hr/>	<hr/>
Net book value at 1.4.21	8,861	1,041	9,902
Net book value at 31.3.22	6,646	781	7,427

REACH OUT TO THE COMMUNITY (ROC)

NOTES TO THE ACCOUNTS (Continued)

YEAR ENDED 31ST MARCH 2022

9. Cash at bank and in hand

	2022	2021
	£	£
Cash at bank and on hand	295,503	251,019
	<hr/>	<hr/>
	295,503	251,019
	<hr/> <hr/>	<hr/> <hr/>

10. Creditors: Amounts falling due with one year

	2022	2021
	£	£
Accruals and deferred income	-	1,168
Taxation and social security	815	10,127
Other creditors	1,355	1,741
	<hr/>	<hr/>
	2,170	13,036
	<hr/> <hr/>	<hr/> <hr/>

REACH OUT TO THE COMMUNITY (ROC)

NOTES TO THE ACCOUNTS (Continued)

YEAR ENDED 31ST MARCH 2022

11. Charity funds

Current year

Fund names	Type	Purpose	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Lottery Community Fund	Restricted	Core funding	-	33,000	33,000	-
Forever Manchester	Restricted	Food response	-	5,000	5,000	-
Manchester City Couil	Restricted	Core funding	-	9,245	9,245	-
Manchester CC (NIF)	Restricted	Premises	-	4,000	4,000	-
Unrestricted funds	Unrestricted		247,885	148,537	95,662	300,760
Total Funds as per balance sheet			247,885	199,782	146,907	300,760

Previous year

Fund names	Type	Purpose	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Lottery Community Fund	Restricted	Core funding	-	33,000	33,000	-
Forever Manchester	Restricted	Food response	-	6,000	6,000	-
We Love Manchester	Restricted	Food response	-	1,200	1,200	-
Manchester CC (NIF)	Restricted	Premises	-	5,866	5,866	-
Morrison Foundation	Restricted	Core funding	-	5,000	5,000	-
Unrestricted funds	Unrestricted		74,425	323,144	149,684	247,885
Total Funds as per balance sheet			74,425	374,210	200,750	247,885

REACH OUT TO THE COMMUNITY (ROC)

NOTES TO THE ACCOUNTS (Continued)

YEAR ENDED 31ST MARCH 2022

12. Transactions with Trustees

In the period the charity has paid trustees remuneration and benefits.

This year

Name of trustee	Legal authority	Amounts paid or benefit value		
		Remuneration	Pension	TOTAL
		£	£	£
S Moore	Charity constitution	31,062	734	31,796

Remuneration is paid to the Trustee for employment in an operational role.

Retirement benefits are accruing under a defined contribution pension scheme for one Trustee.

Last year

Name of trustee	Legal authority	Amounts paid or benefit value		
		Remuneration	Pension	TOTAL
		£	£	£
S Moore	Charity constitution	29,911	710	30,621

Remuneration is paid to the Trustees for employment in an operational role.

Retirement benefits are accruing under a defined contribution pension scheme for two Trustees.

No trustee expenses have been incurred.

13. Trustees' expenses

No expenses were paid to any Trustee during this financial year.

REACH OUT TO THE COMMUNITY (ROC)

NOTES TO THE ACCOUNTS (Continued)

YEAR ENDED 31ST MARCH 2022

14. Analysis of net assets between funds

	Unrestricted funds £	Restricted income funds £	Total funds £
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets	7,427	-	7,427
Current assets	293,333	-	293,333
	<hr/>	<hr/>	<hr/>
	300,760	-	300,760
	<hr/>	<hr/>	<hr/>

Fund balances at 31 March 2021 are represented by:

Tangible fixed assets	9,902	-	9,902
Current assets	237,983	-	237,983
	<hr/>	<hr/>	<hr/>
	247,885	-	247,885
	<hr/>	<hr/>	<hr/>