

**REPORTS AND FINANCIAL STATEMENTS  
FOR THE FIRST PERIOD ENDED 28TH FEBRUARY 2021**

**HUMANS MCR**

(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1189282**

Castle View Accounting Ltd  
Old Printing House Square  
Unit 16, Tarrant Street  
Arundel  
West Sussex  
BN18 9JF

**HUMANS MCR**  
(Charitable Incorporated Organisation)

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## **HUMANS MCR**

(Charitable Incorporated Organisation)

### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1189282
<b>DATE OF REGISTRATION</b>	30th April 2020
<b>START OF FINANCIAL PERIOD</b>	30th April 2020
<b>END OF FINANCIAL PERIOD</b>	28th February 2021
<b>TRUSTEES AT 28TH FEBRUARY 2021</b>	Samantha Singh Lorna Latham Kevin Parkinson
<b>LEGAL STATUS</b>	Charitable Incorporated Organisation

#### **GOVERNING INSTRUMENT**

CIO - Foundation Registered 30th April 2020 as Amended on 7th February 2021 and as Amended 25th May 2021.

#### **OBJECTS**

To relieve people in the Greater Manchester area who are in need, by reason of age, ill health, disability, financial hardship or social circumstance in such ways as the Trustees shall think fit, with particular focus in the immediate future on providing assistance to those affected by Corona Virus (COVID-19).

<b>CORRESPONDENCE ADDRESS</b>	28 Windsor Avenue Whitefield Manchester M45 6BA
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<b>PRIMARY BANKERS</b>	Cashplus Bank 6th Floor One London Wall London EC2Y 5EB
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<b>INDEPENDENT EXAMINERS</b>	Castle View Accounting Ltd Old Printing House Square Unit 16, Tarrant Street Arundel West Sussex BN18 9JF
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**HUMANS MCR**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT**  
**FOR THE FIRST PERIOD ENDED 28TH FEBRUARY 2021**

**Objectives and Activities**

Humans MCR analyses and responds to the root causes of food poverty and works to give respect, health, dignity and hope to those communities. Our mission is to change lives in the communities that we serve by providing access to food and education to build a healthy, hunger-free future.

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Humans MCR's main activity over the last year has been the foodbank on-wheels. We deliver nutritionally balanced food parcels to residents of Manchester, Salford and Bury. Parcels can be accessed via a referral and will be delivered to the clients' door the next working day.

We can confirm that we have abided by the 'public benefit' guidance set out in the Charity Commission.

Humans MCR have 35 dedicated volunteers who take on the roles of packing and delivering parcels, supervised by one of our two members of staff. The volunteer hours are around 70 per week.

**Achievements and Performance**

Humans MCR have delivered 50,000 meals at the time of this report. We have supported many clients on a weekly basis and have prevented many vulnerable residents from going hungry. The delivery aspect of our foodbank has meant that we have been able to be inclusive to all, including those who are cut off from traditional food bank models due to reasons such as location or disability. We are planning to incorporate online cooking classes over the next year, to ensure that families and children have the means and knowledge to cook healthy, balanced meals for their families.

**Financial Review**

The charity has some leftover funds that are due to be spent in the next financial year. The charity has £90,000 of pending funding applications and is conducting public fundraisers for the continuation of their work.

Reserves are held in the charity bank account and all restricted funds and remaining grants are allocated for in separate pots in that account.

We use a combination of public fundraising and grant applications to finance our charity. We have a temporary contract with Manchester City Council for Covid-19 whereby they pay us £7.50 per head for their referrals.

**Trustees' Responsibilities**

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 28/06/21

Signed on their behalf by Trustee S. Singh

Printed Name: S. SINGH

# HUMANS MCR

(Charitable Incorporated Organisation)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE FIRST PERIOD ENDED 28TH FEBRUARY 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
<b>INCOMING RESOURCES</b>				
<b>Incoming Resources from Generated Funds</b>				
Donations, Grants & Legacies	3a	50,890	39,266	90,156
Other Incoming Resources	3b	1,816	-	1,816
<b>TOTAL INCOMING RESOURCES</b>		<b>52,706</b>	<b>39,266</b>	<b>91,972</b>
<b>RESOURCES EXPENDED</b>				
<b>Costs of Generating Funds</b>				
Cost of Charitable Activities	4a	48,275	29,370	77,645
Governance Costs	4b	775	-	775
<b>TOTAL RESOURCES EXPENDED</b>		<b>49,050</b>	<b>29,370</b>	<b>78,420</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>3,656</b>	<b>9,896</b>	<b>13,552</b>
Funds Brought Forward		(1,318)	1,318	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,338</b>	<b>11,214</b>	<b>13,552</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 7 to 13 form part of these financial statements.

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**BALANCE SHEET**  
**AS AT 28TH FEBRUARY 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-21 £
<b>Fixed Assets</b>				
Tangible Assets	2	-	-	-
Investments	6	-	-	-
<b>Total Fixed Assets</b>		-	-	-
<b>Current Assets</b>				
Debtors & Prepayments	8	-	-	-
Cash at Bank and in Hand	7	3,113	11,214	14,327
<b>Total Current Assets</b>		<b>3,113</b>	<b>11,214</b>	<b>14,327</b>
<b>Creditors: Amounts falling due within one year</b>	9	775	-	775
<b>NET CURRENT ASSETS</b>		2,338	11,214	13,552
<b>TOTAL ASSETS less current liabilities</b>		<b>2,338</b>	<b>11,214</b>	<b>13,552</b>
<b>Creditors: Amounts falling due in more than one year</b>	10	-	-	-
<b>NET ASSETS</b>		<b>2,338</b>	<b>11,214</b>	<b>13,552</b>
<b>Funds of the Charity</b>				
General Funds		2,338	-	2,338
Restricted Funds	5	-	11,214	11,214
<b>Total Funds</b>		<b>2,338</b>	<b>11,214</b>	<b>13,552</b>

Approved by the Trustees on 28/06/21

Signed on their behalf by Trustee J. Singh

Printed Name: J. SINGH

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FIRST PERIOD ENDED 28TH FEBRUARY 2021**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The 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. 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services have been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**HUMANS MCR**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE FIRST PERIOD ENDED 28TH FEBRUARY 2021**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Unrestricted funds**

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

**Restricted funds**

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

**Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
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**2. TANGIBLE FIXED ASSETS**

The CIO held no fixed assets during this initial financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:  
28th February 2021 : None



## HUMANS MCR

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### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 28TH FEBRUARY 2021

#### 3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
<b>a) Donations, Grants &amp; Legacies</b>				
Gifts & Donations		9,198	-	9,198
Grants Received	5	41,692	39,266	80,958
		<b>50,890</b>	<b>39,266</b>	<b>90,156</b>
<b>b) Other Incoming Resources</b>				
Sundry Income		1,816	-	1,816
		<b>1,816</b>	<b>-</b>	<b>1,816</b>

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE FIRST PERIOD ENDED 28TH FEBRUARY 2021**

**4. RESOURCES EXPENDED**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2020/21 £</b>
<b>a) Cost of Charitable Activities</b>				
Advertising & Publicity		43	-	43
Bank Charges		58	-	58
Cleaning Costs		112	-	112
Equipment Costs	<b>5</b>	2,766	1,552	4,318
Food Costs	<b>5</b>	5,545	18,345	23,890
Health & Safety Costs	<b>5</b>	-	614	614
Insurance Costs		456	-	456
Office Costs		2,980	-	2,980
Postage & Stationery		22	-	22
Printing & Packaging		1,441	-	1,441
Rent & Rates		1,505	-	1,505
Staff Costs	<b>5 &amp; 11</b>	24,403	6,515	30,918
Sundry Expenses	<b>5</b>	1,129	693	1,822
Telephone Costs		428	-	428
Training Costs		383	-	383
Travel & Subsistence		2,550	-	2,550
Vehicle Hire		2,604	-	2,604
Volunteers Expenses	<b>5</b>	1,850	1,651	3,501
		<b>48,275</b>	<b>29,370</b>	<b>77,645</b>
<b>b) Governance Costs</b>				
Independent Examiners Fees	<b>9</b>	775	-	775
		<b>775</b>	<b>-</b>	<b>775</b>

## HUMANS MCR

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### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 28TH FEBRUARY 2021

#### 5. RESTRICTED FUNDS

	Balance 30-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 28-Feb-21 £
We Love MCR	-	4,250	4,758	508	-
Forever Manchester	-	5,000	5,001	1	-
MSV Fund	-	1,000	1,005	5	-
UnLtd Fund	-	500	598	98	-
Tesco Bags of Help	-	500	517	17	-
Neighbourly Fund	-	400	403	3	-
MACC Fund	-	1,000	1,053	53	-
One MCR	-	5,160	4,610	10	560
Comic Relief	-	4,957	2,742	102	2,317
For Housing Fund	-	500	542	42	-
Forever Manchester Fund	-	9,750	5,683	42	4,109
Salford CVS	-	1,750	1,111	21	660
Manchester Wellbeing Fund	-	499	915	416	-
Great Places Fund	-	3,000	432	-	2,568
The Charity Service Fund	-	1,000	-	-	1,000
	-	<b>39,266</b>	<b>29,370</b>	<b>1,318</b>	<b>11,214</b>

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

**HUMANS MCR**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE FIRST PERIOD ENDED 28TH FEBRUARY 2021**

**6. INVESTMENTS**

The CIO held no fixed assets investments during this initial financial period.

**7. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-21 £
Cash at Bank & in Hand	3,113	11,214	14,327
	<b>3,113</b>	<b>11,214</b>	<b>14,327</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-21 £
Sundry Debtors	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-21 £
Independent Examiners Fees	775	-	775
	<b>775</b>	<b>-</b>	<b>775</b>

**10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The CIO held no long term liabilities during this initial financial period.

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE FIRST PERIOD ENDED 28TH FEBRUARY 2021**

**11. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2020/21 £</b>
Gross Wages, Salaries & Fees	30,918
Employer's National Insurance Costs	-
Pension Contributions	-
	<b><u>30,918</u></b>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2020/21</b>
Charitable Activities	3

The Charity employs staff on a Self-Employed Basis and is therefore not liable for National Insurance and Pension Costs and no employees received emoluments in excess of £60,000.

**12. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**13. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

**16. COMPARATIVE FIGURES**

There are no comparative figures available as this is the initial period of registered Incorporated Charitable Activity

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees/ members of Humans MCR on the accounts for the first period ended 28th February 2021 set out on pages 5 to 13.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

W.M Hall LLB  
Castle View Accounting Ltd  
Old Printing House Square  
Unit 16, Tarrant Street  
Arundel  
West Sussex  
BN18 9JF



Date: 2nd July 2021