

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31ST MARCH 2023**

**HUMANS MCR**

(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1189282**

Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**CONTENTS**

Page 3	Legal and Administrative Information
Pages 4 to 6	Trustees' Report
Page 7	Statement of Financial Activities
Page 8	Balance Sheet
Pages 9 to 17	Notes to the Financial Statements
Page 18	Independent Examiner's Report

**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>	1st March 2022
<b>END OF FINANCIAL PERIOD</b>	31st March 2023
<b>TRUSTEES AT 31ST MARCH 2023</b>	Samantha Singh Lorna Latham Kevin Parkinson Rachel Parkinson Lewis Hellewell Margaret Day (Appointed 28th June 2022)

**LEGAL STATUS** Charitable Incorporated Organisation

**GOVERNING INSTRUMENT**

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

**OBJECTS**

Humans MCR are committed to the short- and long-term relief of food poverty, with a particular emphasis on breaking the cycle of generational food poverty. We use innovative solutions to ensure that nobody goes hungry in the areas of Manchester, Salford, Trafford and Rochdale.

**CORRESPONDENCE ADDRESS** 28 Windsor Avenue  
Whitefield  
Manchester  
M45 6BA

**PRIMARY BANKERS** CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**INDEPENDENT EXAMINERS** Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 31ST MARCH 2023**

**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.

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.

We provide a wraparound service in order to help clients in a way that works for them.

**Foodbank on-Wheels**

Our Foodbank provides emergency, nutritionally complete food parcels, including fresh and ambient food, to clients in immediate crisis.

**Community Grocers on-Wheels**

The Grocers uses food destined for landfill to deliver clients a weekly shop of their choice from an extensive stocklist designed to mimic the supermarket shelves in every way – other than price.

**Support with Humans MCR**

This new service is the first point of contact for any clients needing to access emergency food support. Our team will assess the client need without being intrusive, and fast-track them to the services of ours which would be most beneficial to help them out of food poverty.

**Learn with Humans MCR**

Learn with Humans offers our clients free classes in order to further their skillset in important areas such as budgeting, cooking, CV writing and general life skills.

**Nobody Hungry at Christmas**

Our annual Christmas project is our most ambitious one of the year and sees us create and deliver full Christmas hampers to a record number of clients each year. The hampers include everything needed to make a full Christmas dinner, plus treats for all the family, gifts and books for children and those little extras that make Christmas so special!

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

**Contribution Made by Volunteers**

We currently have 15 regular volunteers and around 60 seasonal volunteers.

Volunteers to our Foodbank and Grocers project are Parcel Packers, and work on a weekly basis to pack food parcels for clients.

Volunteers to Learn with Humans work with us at the cookers school to hand out course materials, demonstrate cooking skills, and act as a friendly face should delegates need help or assistance.

Volunteers to our Nobody Hungry at Christmas project work on the three most intense days of the year for us, and help to ensure that over a thousand clients receive everything they need to make Christmas special for themselves and their families.

All of our volunteers are trained to at least Level 2 in Food Hygiene and are fully allergy trained.

**Achievements and Performance**

Our Foodbank has sent out 79,740 meals this year – a figure which is set to increase further as the cost-of-living crisis rolls on. Our Grocers was introduced in April 2022 and has so far rescued 40 tonnes of waste and supports a total of 2,811 clients.

December saw us undertake our most ambitious NHAC yet – we supported a total of 1,153 clients with our Christmas

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT (Continued)**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

We introduced Learn with Humans in March 2023 with 'Cooking on a Budget', which showed clients how to use low-cost ingredients (typically found in a food parcel) in order to cook up seven exciting, nutritious recipes. The first three sessions took place in a cookery school, and clients and their children were invited to join. The recipes created were then duplicated and recipes (as well as additional ingredients were sent out in food parcels to over 1,000 clients.

Plans are now underway to develop a pop-up Community Bakery that will produce artisan quality bread with none of the nasties. It will pop up weekly at locations across Greater Manchester that are within the top 10% on the IMD.

We are extremely proud of our achievements – we aimed to take on one driver and open the Grocers, and we have successfully launched three projects with another in the pipeline, making us a truly wraparound service. We've been truly challenged with the cost-of-living crisis this year, however we are proud that we have been able to weather the storm and help our clients do so too.

We successfully received £216,561.20 in grant funding this year (some of which is being carried over to next financial year) – which has surpassed our expectations. Our Christmas fundraising campaign raised over £23k (our target was £10k) and we also received regular donations throughout the year.

**Financial Review**

We are carrying restricted funds over to the next financial year, which is a security net for us and ensures that should some of next year's grant applications be unsuccessful, we do not have to cease operations.

Our Grocers is a source of income – we have had to reassess how long it may take for this service to pay for itself however. The cost-of-living crisis means that more clients are flocking to our Foodbank as opposed to the Grocers, and supermarkets are feeling the pinch too, giving less food to charities like ours and more to organisations such as Too Good To Go.

Currently, we are funded by a combination of grant funding (both restricted and unrestricted funds), targeted donation campaigns (such as Nobody Hungry at Christmas) and ad-hoc donations from the public.

Some of our main funders include the National Lottery, the Garfield Weston Foundation, Salford CVS, Jigsaw Foundation, Comic Relief and local, borough-specific funders.

We also have corporate sponsors who fundraise for us on a variable basis, such as Freshfields and Handelsbanken, and businesses who make one-off donations at specific times, such as Christmas.

Overall, we are extremely happy with our financial position and are confident that we can continue to go from strength to strength. Our organisational budget for the next year comes in at just under half a million pounds, and includes some 'big name' funders such as Reaching Communities.

The use of reserves should only be for a short period of time (no more than three months) to give the organization time to raise the required funds.

The level of reserves we will aim for is no less than 10% of our overall annual income. Furthermore, we will aim to keep at least three months' core expenditure in reserves, so we should continue to operate if our circumstances suddenly changed.

We currently have £24,439 of unrestricted reserves held in our account.

We use a combination of public fundraising and grant applications to finance our charity.

We successfully received funding from 42 different organisations this year.

The Grocers is currently a source of funding, and any sales from our Community Bakery will also go towards our charitable objectives.

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT (Continued)**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

**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 CIO 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 ..... 25/7/23 .....

Signed on their behalf by Trustee .....  .....

Printed Name:

L. HENRY

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31ST MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	3a	95,133	158,717	253,850	142,644
Activities for Generating Funds	3b	12,925	-	12,925	-
Other Incoming Resources	3c	318	-	318	5,094
<b>TOTAL INCOMING RESOURCES</b>		<b>108,376</b>	<b>158,717</b>	<b>267,093</b>	<b>147,738</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Cost of Charitable Activities	4a	79,203	137,997	217,200	106,363
Governance Costs	4b	10,697	-	10,697	1,846
<b>TOTAL RESOURCES EXPENDED</b>		<b>89,900</b>	<b>137,997</b>	<b>227,897</b>	<b>108,209</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>18,475</b>	<b>20,720</b>	<b>39,195</b>	<b>39,529</b>
Funds Brought Forward		14,848	38,233	53,081	13,552
Transfer Between Funds		3,373	(3,373)	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>36,696</b>	<b>55,580</b>	<b>92,276</b>	<b>53,081</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 9 to 17 form part of these financial statements.

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**BALANCE SHEET**  
**AS AT 31ST MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 28-Feb-22 £
<b>Fixed Assets</b>					
Tangible Assets	2	10,457	-	10,457	-
Investments	6	-	-	-	-
<b>Total Fixed Assets</b>		<b>10,457</b>	<b>-</b>	<b>10,457</b>	<b>-</b>
<b>Current Assets</b>					
Debtors & Prepayments	8	1,800	-	1,800	-
Cash at Bank and in Hand	7	25,389	55,580	80,969	53,881
<b>Total Current Assets</b>		<b>27,189</b>	<b>55,580</b>	<b>82,769</b>	<b>53,881</b>
<b>Creditors: Amounts falling due within one year</b>	9	1,543	-	1,543	800
<b>NET CURRENT ASSETS</b>		<b>25,646</b>	<b>55,580</b>	<b>81,226</b>	<b>53,081</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>36,103</b>	<b>55,580</b>	<b>91,683</b>	<b>53,081</b>
<b>Creditors: Amounts falling due in more than one year</b>	10	-	-	-	-
<b>NET ASSETS</b>		<b>36,103</b>	<b>55,580</b>	<b>91,683</b>	<b>53,081</b>
<b>Funds of the Charity</b>					
General Funds		36,103	-	36,103	14,848
Restricted Funds	5	-	55,580	55,580	38,233
<b>Total Funds</b>		<b>36,103</b>	<b>55,580</b>	<b>91,683</b>	<b>53,081</b>

Approved by the Trustees on 25/7/23

Signed on their behalf by Trustee 

Printed Name:

L. HANOVER



**HUMANS MCR**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31ST MARCH 2023**

**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.

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

**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:

Motor Vehicles	25% - Straight Line Basis
Electric Bikes	25% - Straight Line Basis
Equipment Cost	25% - Reducing Balance Basis

## HUMANS MCR

(Charitable Incorporated Organisation)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31ST MARCH 2023

#### 2. TANGIBLE FIXED ASSETS

		Motor Vehicles £	Electric Bikes £	Equipment Cost £	<b>Total 2022/23 £</b>
Cost	01-Mar-22	-	-	-	-
Additions		9,000	4,942	-	13,942
Net Book Value at	31-Mar-23	<u>9,000</u>	<u>4,942</u>	<u>-</u>	<u>13,942</u>
Depreciation	01-Mar-22	-	-	-	-
Charge		2,250	1,236	-	3,486
Depreciation at	31-Mar-23	<u>2,250</u>	<u>1,236</u>	<u>-</u>	<u>3,486</u>
Net Book Value	31-Mar-23	<u><b>6,750</b></u>	<u><b>3,707</b></u>	<u>-</u>	<u><b>10,457</b></u>
Net Book Value	28-Feb-22	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2023 : None

28th February 2022 : None

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

**3. INCOMING RESOURCES**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2022/23 £</b>	<b>TOTAL 2021/22 £</b>
<b>a) Donations, Grants &amp; Legacies</b>					
Gifts & Donations		44,359	-	44,359	10,797
Grants Received	<b>5</b>	50,774	158,717	209,491	131,847
		<b>95,133</b>	<b>158,717</b>	<b>253,850</b>	<b>142,644</b>
<b>b) Activities for Generating Funds</b>					
Merchandise Sales		12,925	-	12,925	-
		<b>12,925</b>	<b>-</b>	<b>12,925</b>	<b>-</b>
<b>c) Other Incoming Resources</b>					
Reimbursements		-	-	-	4,660
Sundry Income		318	-	318	434
		<b>318</b>	<b>-</b>	<b>318</b>	<b>5,094</b>

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

**4. RESOURCES EXPENDED**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2022/23 £</b>	<b>TOTAL 2021/22 £</b>
<b>a) Cost of Charitable Activities</b>					
Activities & Events		2,356	-	2,356	-
Administrative Expenses	5	1,126	3,067	4,193	3,739
Advertising & Publicity	5	13	1,503	1,516	86
Depreciation Expense		3,486	-	3,486	-
Equipment Costs	5	4,200	18,563	22,763	8,157
Food Costs	5	5,052	34,809	39,861	11,079
Fundraising Costs		205	-	205	1,001
Insurance Costs	5	-	1,068	1,068	461
Motor Vehicles Costs	5	731	9,233	9,964	-
Office Costs	5	1,519	1,722	3,241	-
Rent & Rates	5	4,662	7,084	11,746	11,514
Staff Costs	5 & 12	49,060	57,449	106,509	58,957
Sundry Expenses	5	1,155	39	1,194	427
Training Costs	5	-	1,044	1,044	1,018
Travel & Subsistence		5,144	-	5,144	5,040
Volunteers Expenses	5	495	2,416	2,911	4,885
		<b>79,203</b>	<b>137,997</b>	<b>217,200</b>	<b>106,363</b>
<b>b) Governance Costs</b>					
Independent Examiners Fees	9	950	-	950	800
Legal & Professional Fees		9,747	-	9,747	1,046
		<b>10,697</b>	<b>-</b>	<b>10,697</b>	<b>1,846</b>

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

**5. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	Balance 01-Mar-22	Income	Expenditure	Transfers	Balance 31-Mar-23
	£	£	£	£	£
Comic Relief	8	-	21	13	-
The Eleanor Peel Trust	1,515	-	1,515	-	-
Recycle for GM Fund	-	3,536	3,664	128	-
Postcode Neighbourhood Trust	4,298	-	4,322	24	-
Manchester Airport Fund	18	-	18	-	-
Sir Robert McAlpine Fund	2,550	-	2,612	62	-
Trafford Housing Trust	3,920	-	3,979	59	-
Ecclesiastical Fund	8,096	-	8,270	174	-
Awards for All	6,584	-	6,620	36	-
Coalfields Fund - Food Fund	2,480	-	2,487	7	-
Rochdale RRR	5,000	-	5,016	16	-
Be Well	3,000	7,000	9,624	-	376
Eric Wright - Volunteers' Expenses Fund	764	-	778	14	-
Active Travel Fund	-	4,717	5,263	546	-
Household Support Fund	-	1,000	1,000	-	-
Salford CVS - Volunteers' Expenses Fund	-	750	773	23	-
Salford CVS - Big Ideas Fund	-	23,799	16,554	(5,000)	2,245
Salford CVS - Volunteers' Week Fund	-	500	667	167	-
Salford CVS - Food Fund (For Over 65s)	-	6,000	6,000	-	-
Coalfields Fund - Recovery & Resilience Fund	-	9,750	2,177	-	7,573
YBS Grant	-	1,744	1,771	27	-
Comic Relief - Community Fund	-	9,974	7,610	81	2,445
Community Fund	-	500	500	-	-
Jigsaw Foundation Fund	-	27,040	14,913	116	12,243
Recycle for Greater Manchester	-	10,000	4,467	13	5,546
Manchester BME Network	-	500	517	17	-
MSV Kindness Fund	-	1,000	1,034	34	-
Bags of Help Community Grant	-	5,455	119	-	5,336
Rochdale Action Together - Winter Food Fund	-	1,500	1,506	6	-
Inclusive Neighbourhood Grant	-	2,000	1,596	-	404
The Mulchand Foundation Grant	-	1,000	1,004	4	-
National Lottery - Awards for All	-	9,864	6,507	-	3,357
Winter Support Fund	-	5,000	5,009	9	-
Manchester BME Network	-	500	500	-	-
Rochdale Action Together - Climate Change Fu	-	1,497	68	-	1,429
Comic Relief - Cost of Living Fund	-	5,500	5,500	-	-
Salford CVS - Salford Foodshare Network	-	2,600	1,652	-	948
Infrastructure Fund	-	1,427	1,454	27	-
RBH - Community Grant	-	1,500	-	-	1,500
Eric Wright - Cost of Living Fund	-	5,000	468	24	4,556
Rochdale Action Together - Winter Packs Fund	-	500	-	-	500
Salford CVS - Salford Foodshare Network	-	1,300	-	-	1,300
NPC Labs - Tackling Financial Hardship	-	5,000	442	-	4,558
Rochdale Action Together - Community Wareh	-	300	-	-	300
CGL - Innovation Fund	-	964	-	-	964
	<b>38,233</b>	<b>158,717</b>	<b>137,997</b>	<b>(3,373)</b>	<b>55,580</b>

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

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

**5. RESTRICTED FUNDS (Continued)**

**PREVIOUS FINANCIAL YEAR**

	<b>Balance</b> <b>01-Mar-21</b> £	Income £	Expenditure £	Transfers £	<b>Balance</b> <b>28-Feb-22</b> £
One MCR	-	-	560	-	-
One MCR Extension	-	3,000	3,012	12	-
Comic Relief	2,317	440	2,781	32	8
Forever Manchester Fund	4,109	-	4,114	5	-
Salford CVS	660	518	1,187	9	-
Great Places Fund	2,568	-	2,568	-	-
The Charity Service Fund	1,000	-	1,004	4	-
The Eleanor Peel Trust	-	5,000	3,485	-	1,515
Skelton Fund	-	1,000	1,000	-	-
Recycle for GM	-	5,000	6,464	1,464	-
Postcode Neighbourhood Trust	-	19,615	15,317	-	4,298
Manchester Airport Fund	-	2,428	2,410	-	18
Sir Robert McAlpine Fund	-	2,994	444	-	2,550
Trafford Housing Trust	-	5,000	1,080	-	3,920
Ecclesiastical Fund	-	10,000	1,904	-	8,096
Awards for All	-	9,755	3,171	-	6,584
Hobin's Community Fund	-	500	500	-	-
Coalfields Fund	-	2,480	-	-	2,480
Rank Foundation	-	300	308	8	-
Rochdale RRR	-	5,000	-	-	5,000
Be Well	-	3,000	-	-	3,000
Eric Wright	-	920	156	-	764
	<b>10,654</b>	<b>76,950</b>	<b>51,465</b>	<b>1,534</b>	<b>38,233</b>

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

**HUMANS MCR**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

**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 £	<b>Total 31-Mar-23 £</b>	<b>Total 28-Feb-22 £</b>
Cash at Bank & in Hand	25,389	55,580	80,969	53,881
	<b>25,389</b>	<b>55,580</b>	<b>80,969</b>	<b>53,881</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-23 £</b>	<b>Total 28-Feb-22 £</b>
Sundry Debtors	1,800	-	1,800	-
	<b>1,800</b>	<b>-</b>	<b>1,800</b>	<b>-</b>

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

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-23 £</b>	<b>Total 28-Feb-22 £</b>
Independent Examiners Fees	950	-	950	800
	<b>950</b>	<b>-</b>	<b>950</b>	<b>800</b>

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

The CIO held no long term liabilities during this or the previous financial period.

**11. NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Mar-23 £</b>	<b>Total 28-Feb-22 £</b>
Fixed Asset Investments	10,457	-	10,457	-
Net Current Assets	26,239	55,580	81,819	53,081
Long Term Liabilities	-	-	-	-
	<b>36,696</b>	<b>55,580</b>	<b>92,276</b>	<b>53,081</b>



**HUMANS MCR**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2022/23 £</b>	<b>TOTAL 2021/22 £</b>
Gross Wages, Salaries & Fees	106,509	58,957
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<b><u>106,509</u></b>	<b><u>58,957</u></b>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2022/23</b>	<b>TOTAL 2021/22</b>
Charitable Activities	2	2

All employed members of staff are paid through the PAYE Scheme and the Charity also employed staff on a Self-Employed Basis during the financial period and is therefore not liable for their National Insurance and Pension Costs. No employees received emoluments in excess of £60,000.

**13. TRUSTEES AND OTHER RELATED PARTIES**

During the financial period Trustee Miss Rachel Parkinson received £21,334 (2021/22:£22,767) in salary related payments in her capacity as operational manager for Humans MCR in furthering the Charity's objects.

During the financial period Trustee Mr Lewis Hellewell received £52,203 (2021/22:£36,190) in salary related payments in his capacity as CEO for Humans MCR in furthering the Charity's objects. During the financial period Trustee Mr Lewis Hellewell assisted the Charity in providing additional hours to cover the shortfall for personnel on maternity leave which contributed to Trustee Mr Lewis Hellewell receiving an additional 25% in salary related payments during the financial period in furtherance of the Charity's objects.

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

**14. 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.

**15. 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.

**16. 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

**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 period ended 31st March 2023 set out on pages 7 to 17.

**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.

K. Collaku MAAT  
Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS



Date: 28th July 2023