

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

HUMANS MCR

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1189282

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

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

CHARITY NUMBER	1189282
DATE OF REGISTRATION	30th April 2020
START OF FINANCIAL YEAR	1st March 2023
END OF FINANCIAL YEAR	31st March 2024
TRUSTEES AT 31ST MARCH 2024	Claire Barton (Appointed 29th April 2023) Paul Pike (Appointed 29th April 2023) Adele Wylie (Appointed 29th April 2023) Caitlan Macleod (Appointed 6th July 2023) Asif Khan (Appointed 6th July 2023) Laura Sullivan (Appointed 26th November 2023) Samantha Singh (Resigned 1st April 2023) Lorna Latham (Resigned 1st April 2023) Kevin Parkinson (Resigned 1st April 2023) Rachel Parkinson (Resigned 22nd May 2023) Lewis Hellewell (Resigned 31st August 2023) Margaret Day (Resigned 31st August 2023) Lisa Southworth (Appointed 29th April 2023 & Resigned 6th November 2023)
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	18 Sandown Road Stockport Cheshire SK3 0JF
PRIMARY BANKERS	The Co-operative Bank P.O Box 250 Delf House Southway Skelmersdale WN8 6WT
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

HUMANS MCR
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024**

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 suite of services work in synergy with one another to lift our clients out of food poverty and on the way to self-sustainability.

Foodbank on-Wheels

The Foodbank is our Anchor project and is usually the first point of contact with clients who present to us in crisis. We deliver support and signposting until such time the client feels that they are no longer in crisis and can begin to take control of their finances and budget. Food provided through this project is for at least three days, and we always include fresh produce in these parcels to ensure our clients are given the resources to produce nutritionally complete meals.

Community Grocers on-Wheels

Launched in 2022, the Grocers is our Hero project and a complimentary initiative to emergency food support. A stepping stone between the Foodbank and the supermarket, the project uses food otherwise destined for waste to provide clients at risk of poverty with a week's worth of fresh groceries of their choice, delivered to their door. Clients are given access to our online portal, which allows them to then choose the food they wish to receive, just like an online supermarket delivery.

Both of our immediate support services are 100% delivery based in order to promote and maintain client dignity.

Learn with Humans MCR

Learn with Humans MCR is a programme of education in which clients are given tools and resources to learn life skills through interactive sessions. This project was launched as a pilot in March 2023, teaching cooking skills using budget ingredients; however, we quickly learned that oven usage was an issue with many clients. And so, An Introduction to Air Fryers was born.

This course focused on cooking balanced, family friendly meals using air fryers – and best of all, participants got to keep the device they used on the day. With a heavy social focus, this course taught clients how to utilise these cost-saving gadgets without compromising on nutrition. Our last cooking sessions had a major impact on delegates, with a particular regard to wellbeing, nutrition, and finances. Upon sign-up, only 19% of people knew basic cooking skills however one-month post-session, 100% of delegates were cooking from scratch at home at least once per day.

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 4 regular volunteers and around 80 seasonal and ad-hoc volunteers, such as people who volunteer for the Christmas campaign and companies who volunteer their corporate responsibility days to us.

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

Volunteers to Learn with Humans work with us at the cookery 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.

HUMANS MCR
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2024

Achievements and Performance

Our Foodbank has sent out 83,490 meals this year, whilst our Community Grocers has seen a 230% increase in client uptake since last year; we supported 8,897 individuals throughout this project.

Client demand for our main food support services has increased by 141% yet despite this, and the pressures this brings our team, we have never turned an eligible client away.

Learn with Humans MCR has gone from strength to strength, and we are changing lives through providing nutritional education regardless of budget. Feedback from clients included "it's magical in here" and "this course has been life-

Users of the Foodbank and Grocers have been able to be protected from the devastating effects of the cost-of-living crisis; particularly throughout Winter, our support was the reason many could keep their lights on. Our focus on accessibility, agency and choice has improved wellbeing and self-esteem amongst those at a vulnerable time in their life. Nutrition has improved; as our food support focused on healthy, balanced meals and providing the same quality of food that is available in supermarkets, whilst our cooking classes taught clients how to make the most of the food they have.

We have also seen increased wellbeing within our client base and increased financial security. The client increase this year compared to last year is much larger within the Grocers project than the Foodbank project, showing that we are achieving our goal of migrating clients over to more sustainable food support services.

We have recently produced a strategic document outlining our plans between 2024-2027, which include the introduction of England's first client-facing Multibank on-wheels and online Learn with Humans MCR classes including cooking, budgeting, and work-readiness classes. We currently work in 6/10 boroughs of GM and aim to increase this to all 10 by the end of 2027.

We successfully received £265,131 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 £21k (our target was £15k) 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 small source of income; despite stretching beyond capacity, we have never increased our prices for this project in order to continue to prioritise the needs of our clients.

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.

This year we received our largest grant yet; £61,201 from the National Lottery's Cost of Living Fund. We have also received repeat funding from many previous funders such as Recycle for GM, Salford CVS, Garfield Weston Foundation, Postcode Neighbourhood Trust, Manchester City Council, and many other smaller funders. We were successful with our first multiyear grant; £14,000 per year for 3 years from Swire Charitable Trust. Overall, we received 72 separate grants from 27 different funders.

We partnered with the MEN and local businessmen Michael Josephson MBE for our 2023 Christmas campaign, support which saw us raise a staggering £13,844.

Overall, we are happy with our financial position and are now looking to provide ourselves with some longer-term financial security, firstly through applying for more multi-year support. We have identified Trusts who are likely to support us for up to three years and will focus on building these relationships over the next twelve months.

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

HUMANS MCR
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2024

The level of reserves we will aim for is at least three months' core expenditure (staff salaries, rent etc) so that we can continue to operate and keep our organisational security during potential funding shortages.

We currently have £20,871 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 27 different organisations this year.

The Grocers is currently a source of funding, and we receive ad-hoc support from corporate sponsors and businesses.

Trustees' Responsibilities

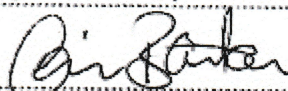
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP) including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require 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 or deficit of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Governing Document. 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.

Approved by the Trustees on 15.8.24

Signed on their behalf by Trustee 

Printed Name: Claire Barton.

HUMANS MCR
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	115,694	183,492	299,186	253,850
Activities for Generating Funds	3b	11,280	-	11,280	12,925
Investment Income	3c	129	-	129	-
Other Incoming Resources	3d	-	-	-	318
TOTAL INCOMING RESOURCES		127,102	183,492	310,594	267,093
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	100,294	156,537	256,831	217,200
Governance Costs	4b	6,227	-	6,227	10,697
TOTAL RESOURCES EXPENDED		106,521	156,537	263,058	227,897
NET INCOMING (OUTGOING) RESOURCES		20,581	26,955	47,536	39,196
Funds Brought Forward		36,696	55,580	92,276	53,081
Transfer Between Funds	5	34,185	(34,185)	-	-
TOTAL FUNDS CARRIED FORWARD		91,462	48,350	139,812	92,276

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 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Fixed Assets					
Tangible Assets	2	36,121	-	36,121	10,457
Investments	6	-	-	-	-
Total Fixed Assets		36,121	-	36,121	10,457
Current Assets					
Debtors & Prepayments	8	30,191	-	30,191	1,800
Cash at Bank and in Hand	7	29,204	48,350	77,554	80,969
Total Current Assets		59,395	48,350	107,745	82,769
Creditors: Amounts falling due within one year	9	4,053	-	4,053	950
NET CURRENT ASSETS		55,341	48,350	103,691	81,819
TOTAL ASSETS less current liabilities		91,462	48,350	139,812	92,276
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		91,462	48,350	139,812	92,276
Funds of the Charity					
General Funds		91,462	-	91,462	36,696
Restricted Funds	5	-	48,350	48,350	55,580
Total Funds		91,462	48,350	139,812	92,276

Approved by the Trustees on 15-8-24

Signed on their behalf by Trustee 

Printed Name: Claire Barton

HUMANS MCR
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

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 note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 YEAR ENDED 31ST MARCH 2024

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 £5,000. 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 YEAR ENDED 31ST MARCH 2024

2. TANGIBLE FIXED ASSETS

		Motor Vehicles £	Electric Bikes £	Equipment Cost £	Total 2023/24 £
Cost	01-Mar-23	9,000	4,942	-	13,942
Additions		33,729	-	-	33,729
Disposals		-	(3,706)	-	(3,706)
Net Book Value at	31-Mar-24	<u>42,729</u>	<u>1,236</u>	<u>-</u>	<u>43,965</u>
Depreciation	01-Mar-23	2,250	1,236	-	3,486
Charge		4,358	-	-	4,358
Depreciation at	31-Mar-24	<u>6,608</u>	<u>1,236</u>	<u>-</u>	<u>7,844</u>
Net Book Value	31-Mar-24	<u>36,121</u>	<u>-</u>	<u>-</u>	<u>36,121</u>
Net Book Value	31-Mar-23	<u>6,750</u>	<u>3,707</u>	<u>-</u>	<u>10,457</u>

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

31st March 2024 : None

31st March 2023 : None

HUMANS MCR

(Charitable Incorporated Organisation)

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

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations, Grants & Legacies					
Gift Aid Tax		1,347	-	1,347	-
Gifts & Donations	5	30,617	2,092	32,709	44,359
Grants Received	5	83,731	181,400	265,131	209,491
		115,694	183,492	299,186	253,850

b) Activities for Generating Funds

Merchandise Sales		11,280	-	11,280	12,925
		11,280	-	11,280	12,925

c) Investment Income

Interest		129	-	129	-
		129	-	129	-

d) Other Incoming Resources

Sundry Income		-	-	-	318
		-	-	-	318

HUMANS MCR

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Cost of Charitable Activities					
Activities & Events		3,615	-	3,615	2,356
Administrative Expenses	5	2,901	6,479	9,380	4,193
Advertising & Publicity	5	290	655	945	1,516
Depreciation Expense		4,358	-	4,358	3,485
Equipment Costs	5	5,544	2,000	7,544	22,763
Food Costs	5	1,087	44,921	46,008	39,861
Fundraising Costs		17,854	-	17,854	205
Insurance Costs	5	3,288	398	3,686	1,068
Motor Vehicles Costs	5	1,075	6,555	7,630	9,964
Office Costs	5	1,494	127	1,621	3,241
Rent & Rates	5	1,004	8,972	9,976	11,746
Staff Costs	5 & 12	53,230	85,319	138,549	106,509
Sundry Expenses		21	-	21	1,194
Training Costs		60	-	60	1,044
Travel & Subsistence		3,169	-	3,169	5,144
Volunteers Expenses	5	1,306	1,111	2,417	2,911
		100,294	156,537	256,831	217,200
b) Governance Costs					
Independent Examiners Fees	9	1,140	-	1,140	950
Legal & Professional Fees		5,087	-	5,087	9,747
		6,227	-	6,227	10,697

HUMANS MCR

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Mar-23	Income	Expenditure	Transfers	Balance 31-Mar-24
	£	£	£	£	£
Bags of Help Community Grant	5,336	1,000	6,400	64	-
Be Well	376	-	377	1	-
Bernard Sunley Foundation	-	5,000	-	(5,000)	-
Bury VCFA - Cost of Living Community Fund	-	4,000	3,137	98	961
CGL - Innovation Fund	964	-	432	-	532
Christmas Fund	-	1,462	1,462	-	-
Coalfields Fund - Recovery & Resilience Fund	7,573	-	7,730	157	-
Comic Relief - Community Fund	2,445	-	2,445	-	-
Community Fund	-	2,500	1,347	-	1,153
Duchy of Lancaster Benevolent Fund	-	2,000	2,000	-	-
Easter Fund	-	630	630	-	-
Equans - Community Funding	-	1,200	97	-	1,103
Eric Wright - Cost of Living Fund	4,556	-	4,677	121	-
Feeding Britain Fund	-	2,500	2,504	4	-
Food Partnership Fund	-	10,525	-	-	10,525
Food Response Infrastructure	-	16,664	9,239	-	7,425
Household Support Fund	-	500	278	-	222
Inclusive Neighbourhood Grant	404	-	437	33	-
Jigsaw Foundation Fund	12,243	-	12,274	31	-
LET'S! Do It Community Fund	-	1,020	-	-	1,020
Manchester Guardian Society Charitable Trust	-	2,000	99	-	1,901
National Lottery - Awards for All	3,357	-	3,371	14	-
NL - Cost of Living Community Fund	-	61,201	47,437	(13,764)	-
NPC Labs - Tackling Financial Hardship	4,558	-	4,712	154	-
RBH - Community Grant	1,500	-	-	(1,500)	-
Recycle for GM Fund	-	10,000	5,509	-	4,491
Recycle for Greater Manchester	5,546	-	5,564	18	-
R.A.T - Climate Change Fund	1,429	-	1,602	173	-
R.A.T - Community Warehouse	300	-	316	16	-
R.A.T - Food Solution Grants	-	2,500	2,503	3	-
R.A.T - Volunteers' Celebration Fund	-	450	465	15	-
R.A.T - Winter Packs Fund	500	-	506	6	-
Salford CVS - Big Ideas Fund	2,245	-	2,253	8	-
Salford CVS - Community Cooking Fund	-	7,995	6,578	-	1,417
Salford CVS - Salford Foodshare Network	948	3,000	2,494	15	1,469
Salford CVS - Salford Foodshare Network	1,300	2,500	3,880	80	-
Salford CVS - Volunteers' Week Fund	-	500	508	8	-
Salford CVS - Wellbeing Matters Fund	-	10,000	-	-	10,000
Spend Well Live Well	-	997	-	-	997
The Clothworkers Foundation	-	15,000	-	(15,000)	-
The Eleanor Peel Trust	-	6,000	5,106	-	894
Truemark Trust Grant	-	6,000	5,037	30	993
WCHG - Living Well Fund	-	3,101	3,131	30	-
We Love MCR - Stronger Communities Fund	-	3,247	-	-	3,247
	55,580	183,492	156,537	(34,185)	48,350

HUMANS MCR

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

5. RESTRICTED FUNDS (Continued)

PREVIOUS FINANCIAL YEAR

	Balance 01-Mar-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
Active Travel Fund	-	4,717	5,263	546	-
Awards for All	6,584	-	6,620	36	-
Bags of Help Community Grant	-	5,455	119	-	5,336
Be Well	3,000	7,000	9,624	-	376
CGL - Innovation Fund	-	964	-	-	964
Coalfields Fund - Food Fund	2,480	-	2,487	7	-
Coalfields Fund - Recovery & Resilience Fund	-	9,750	2,177	-	7,573
Comic Relief	8	-	21	13	-
Comic Relief - Community Fund	-	9,974	7,610	81	2,445
Comic Relief - Cost of Living Fund	-	5,500	5,500	-	-
Community Fund	-	500	500	-	-
Ecclesiastical Fund	8,096	-	8,270	174	-
Eric Wright - Cost of Living Fund	-	5,000	468	24	4,556
Eric Wright - Volunteers' Expenses Fund	764	-	778	14	-
Household Support Fund	-	1,000	1,000	-	-
Inclusive Neighbourhood Grant	-	2,000	1,596	-	404
Infrastructure Fund	-	1,427	1,454	27	-
Jigsaw Foundation Fund	-	27,040	14,913	116	12,243
Manchester Airport Fund	18	-	18	-	-
Manchester BME Network	-	500	517	17	-
Manchester BME Network	-	500	500	-	-
MSV Kindness Fund	-	1,000	1,034	34	-
National Lottery - Awards for All	-	9,864	6,507	-	3,357
NPC Labs - Tackling Financial Hardship	-	5,000	442	-	4,558
Postcode Neighbourhood Trust	4,298	-	4,322	24	-
RBH - Community Grant	-	1,500	-	-	1,500
Recycle for GM Fund	-	3,536	3,664	128	-
Recycle for Greater Manchester	-	10,000	4,467	13	5,546
R.A.T - Climate Change Fund	-	1,497	68	-	1,429
R.A.T - Community Warehouse	-	300	-	-	300
R.A.T - Winter Food Fund	-	1,500	1,506	6	-
R.A.T - Winter Packs Fund	-	500	-	-	500
Rochdale RRR	5,000	-	5,016	16	-
Salford CVS - Big Ideas Fund	-	23,799	16,554	(5,000)	2,245
Salford CVS - Food Fund (For Over 65s)	-	6,000	6,000	-	-
Salford CVS - Salford Foodshare Network	-	2,600	1,652	-	948
Salford CVS - Salford Foodshare Network	-	1,300	-	-	1,300
Salford CVS - Volunteers' Expenses Fund	-	750	773	23	-
Salford CVS - Volunteers' Week Fund	-	500	667	167	-
Sir Robert McAlpine Fund	2,550	-	2,612	62	-
The Eleanor Peel Trust	1,515	-	1,515	-	-
The Mulchand Foundation Grant	-	1,000	1,004	4	-
Trafford Housing Trust	3,920	-	3,979	59	-
Winter Support Fund	-	5,000	5,009	9	-
YBS Grant	-	1,744	1,771	27	-
	38,233	158,717	137,997	(3,373)	55,580

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 YEAR ENDED 31ST MARCH 2024

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Cash at Bank & in Hand	29,204	48,350	77,554	80,969
	29,204	48,350	77,554	80,969

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Sundry Debtors	18,819	-	18,819	1,800
Gift Aid Tax Recoverable	1,347	-	1,347	-
Prepayments	10,025	-	10,025	-
	30,191	-	30,191	1,800

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Sundry Creditors	2,913	-	2,913	-
Independent Examiners Fees	1,140	-	1,140	950
	4,053	-	4,053	950

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 £	Total 31-Mar-24 £	Total 31-Mar-23 £
Fixed Asset Investments	36,121	-	36,121	10,457
Net Current Assets	55,341	48,350	103,691	81,819
Long Term Liabilities	-	-	-	-
	91,462	48,350	139,812	92,276

HUMANS MCR
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

12. STAFF COSTS AND NUMBERS

	TOTAL 2023/24 £	TOTAL 2022/23 £
Gross Wages, Salaries & Fees	138,549	106,509
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>138,549</u>	<u>106,509</u>

Employees who were engaged in each of the following activities:

	TOTAL 2023/24	TOTAL 2022/23
Charitable Activities	6	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 £15,788 (2022/23:£21,334) in salary related payments in her capacity as Fundraising and Finance Officer for Humans MCR in furthering the Charity's objects.

During the financial period Trustee Mr Lewis Hellewell received £55,680 (2022/23:£52,203) in salary related payments in his capacity as CEO for Humans MCR in furthering 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 year ended 31st March 2024 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
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ


Date: 20th August 2024