

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

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)

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HUMANS MCR
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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1189282
DATE OF REGISTRATION	30th April 2020
START OF FINANCIAL YEAR	1st March 2024
END OF FINANCIAL YEAR	31st March 2025
TRUSTEES AT 31ST MARCH 2025	Claire Barton Paul Pike Caitlan Macleod Asif Khan Laura Sullivan Adele Wylie (Resigned 19th February 2025)
LEGAL STATUS	Charitable Incorporated Organisation

GOVERNING INSTRUMENT

CIO - Foundation Registered 30th April 2020, as amended on 7th February 2021, as amended on 25th May 2021, as amended on 28th February 2022, as amended on 29th June 2022, as amended on 28th July 2022, as amended on 24th July

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 and Bury.

CORRESPONDENCE ADDRESS	18 Gazette Close Rochdale OL11 3EF
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
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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2025**

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 holistic approach and innovative suite of services work in sync to lift our clients out of food poverty and a path 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 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 year, this project really started to take shape. We secured game-changing partnerships with Baxter Storey and Manchester College, both of whom provided pro-bono support to the initiative. We successfully ran three iterations of LWHMCR, including creative cookery classes, cookery for families with young children and after-school classes for children. We have also started to build on our online resources including recipes and step-by-step cooking videos.

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 6 regular volunteers and around 100 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 regular volunteers are trained to at least Level 2 in Food Hygiene and are fully allergy trained.

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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2025

Achievements and Performance

We continued to deliver emergency, gold-standard food parcels to clients in Manchester experiencing poverty. Referral partners were given access to our detailed, online platform where they could choose items that their clients would prefer to receive. Parcels continued to heavily focus on positive nutritional habits (such as making complete meals out of ingredients and using fresh produce in recipes).

Overall, we provided 86,080 meals throughout the year. Clients reported that they felt less anxiety and felt happier after receiving a parcel. One client said “the food parcel was great. You can tell they care, and it's not just leftover food that people don't want, it's good quality stuff – you even get some nice pizzas! It was thoughtful.”

We utilised food redistribution schemes such as Fareshare, Neighbourly and mainstream supermarkets, using food destined for waste to prevent hunger. Despite prices everywhere consistently increasing since the Grocers' launch in 2021, we have never put ours up and still offer a full week's shop, including delivery, starting at £6.95 for a single person. This consistent weekly food delivery has enabled some of our clients to take ownership of their own consumption and is the first step out of poverty for good for many of them. A customer recently told us; “please know that I really appreciate your deliveries and that we will really enjoy our Sunday family dinner. The oven is going on for the full deal; joint, roasties, stuffing... the chocolate chip brioche went in the freezer and will come out to make a bread-and-butter pudding, so thanks again.” Customers saved between £30-£40 a week, consistently, with the service seeing many people through tricky financial periods (such as unemployment) who then reported back to us that the Grocers had helped to stabilise their finances.

We ran three new Learn with Humans MCR classes this year. “Creativity in the Kitchen” was a course focusing on cooking outside of the box, and maximising the ingredients found in a typical food parcel to create flavourful family meals - such as soda bread from scratch and veg-packed noodle bowls. We also ran a class for families with young children (under 5); these classes were filmed and edited, and as a result the recipes will go live on our website and social media in the next couple of months. Our aim here is to make them accessible to everyone; people can log on and cook along with the chef - regardless of location.

Learn with Humans MCR also made its way into schools. We ran a 6-week, after-school cookery course for twelve children between the ages of 9-11, working in one of our partners schools: the Church of England School of the Resurrection. We cooked child-friendly yet healthy dishes such as fajitas from scratch, arrabiata pasta with a hidden-veg tomato sauce, mezze bowls and ramen (featuring the perfect six-minute egg!) We also made sure to include sweet treats on the menu like cupcakes and chocolate-dipped fruit. kebabs.

This project will break generational cycles; so many people living in constant poverty are unsure how to cook anything at all; this was clear from surveying our initial beneficiaries; and by teaching this vital skill, we show them the possibilities of even the most basic of foods – which will have a huge knock-on effect on health, both physical and mental.

This year's NHAC saw us support 1,022 clients with full Christmas hampers - which. included all the ingredients to make a full Christmas dinner, toys, books, and selection boxes for children, and treats to all the family – to clients who were identified by our partners as needing some extra support throughout the festive season. Clients praised the quality of the food received (the organic fresh produce, which was donated to us), the brand- new toys and the ease of delivery.

In addition, we also ran similar projects around Diwali and Eid, providing bespoke hampers around these holidays to families who celebrate, enabling cultural and religious traditions to be honoured with dignity and joy.

Overall, this year, we supported 10,806 clients.

We successfully secured commitments of £317,182 in grant funding this year (some of which is being carried over to next financial year, and some multi-year funding which will hit in future financial years); an increase on the previous year and a positive sign that our fundraising is moving in the right direction. Our Christmas fundraising campaign raised £43k (our target was £25k) and we also received regular donations throughout the year.

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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2025

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 £4,592; despite stretching beyond capacity, we have never increased our prices for this project 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 have received repeat funding and an increase in multi-year funding from many of our previous funders such as Recycle for GM, Salford CVS, Garfield Weston Foundation, Manchester City Council, National Lottery, Swire Charitable Trust, and a wide range other smaller funders. Overall, we received 107 separate grants from forty-nine different funders.

We partnered with the MEN, local businessperson, Michael Josephson MBE, a wide range of local businesses Glaukos, Creative Spark, Hop Property Investments, for our 2024 Christmas campaign. This generated a record staggering total of £43,015 for funds raised.

Overall, we are happy with our financial position and are now looking to provide ourselves with some longer-term financial security, by continuing with our current fundraising strategy and to further develop and expand our partner relationships.

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.

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 £20,889 of unrestricted reserves held in our account.

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

Overall, we received £247,886.05 in support from forty-six separate Trusts, seventeen of whom were new funders (not including support committed for future years). We intend to build on these relationships within the next 12 months whilst continuing to look for new funding partners to keep our fundraising income moving on an upwards trajectory.

As we become a household name locally, we are finding that the local community support for our work is increasing. For example, Creative Spark and the Manchester Evening News run annual campaigns over Halloween and Christmas to raise money for us; the latter raised £28k in December 2024, including a £14k match funding donation from local businessperson Michael Josephson, who is one of our biggest supporters. He also recently introduced us to other businesspeople, such as Andrew Geddes and Julie Perry, who donated thousands of pounds each to our Christmas campaign this year.

The Grocers is also a small source of income, and we raise around £500 in donations from the public each month.

Structure, Governance and Management

To elect a new trustee, we will advertise a formal application and assess their qualifications, experience and whether they are the best fit for the charities aims and objectives. The decision to appoint a new trustee should always be unanimous.

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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2025

Trustees' Responsibilities

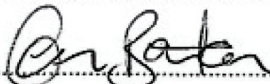
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP) including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 27.7.25

Signed on their behalf by Trustee 

Printed Name: Claire Barton

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	89,049	179,859	268,908	299,186
Activities for Generating Funds	3b	4,592	-	4,592	11,280
Investment Income	3c	-	-	-	129
TOTAL INCOMING RESOURCES		93,641	179,859	273,500	310,594
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	121,956	148,022	269,978	256,831
Governance Costs	4b	6,405	-	6,405	6,227
TOTAL RESOURCES EXPENDED		128,360	148,022	276,383	263,058
NET INCOMING (OUTGOING) RESOURCES		(34,719)	31,837	(2,882)	47,536
Funds Brought Forward		91,462	48,350	139,812	92,276
Transfer Between Funds	5	6,519	(6,519)	-	-
TOTAL FUNDS CARRIED FORWARD		63,262	73,668	136,930	139,812

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 10 to 19 form part of these financial statements.

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BALANCE SHEET
AS AT 31ST MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Mar-25 £	TOTAL 31-Mar-24 £
Fixed Assets					
Tangible Assets	2	25,439	-	25,439	36,121
Investments	6	-	-	-	-
Total Fixed Assets		25,439	-	25,439	36,121
Current Assets					
Debtors & Prepayments	8	6,222	-	6,222	30,191
Cash at Bank and in Hand	7	36,393	73,668	110,061	77,554
Total Current Assets		42,615	73,668	116,282	107,745
Creditors: Amounts falling due within one year	9	4,792	-	4,792	4,053
NET CURRENT ASSETS		37,823	73,668	111,491	103,691
TOTAL ASSETS less current liabilities		63,262	73,668	136,930	139,812
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		63,262	73,668	136,930	139,812
Funds of the Charity					
General Funds		63,262	-	63,262	91,462
Restricted Funds	5	-	73,668	73,668	48,350
Total Funds		63,262	73,668	136,930	139,812

Approved by the Trustees on 27.7.25

Signed on their behalf by Trustee 

Printed Name: Claire Barton

HUMANS MCR
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

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.

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

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

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

2. TANGIBLE FIXED ASSETS

		Motor Vehicles £	Equipment Cost £	TOTAL 2024/25 £
Cost	01-Mar-24	42,729	-	42,729
Additions		-	-	-
Disposals		-	-	-
Net Book Value at	31-Mar-25	<u>42,729</u>	<u>-</u>	<u>42,729</u>
Depreciation	01-Mar-24	6,608	-	6,608
Charge		10,682	-	10,682
Depreciation at	31-Mar-25	<u>17,290</u>	<u>-</u>	<u>17,290</u>
Net Book Value	31-Mar-25	<u>25,439</u>	<u>-</u>	<u>25,439</u>
Net Book Value	31-Mar-24	<u>36,121</u>	<u>-</u>	<u>36,121</u>

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

31st March 2025 : None

31st March 2024 : None

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Donations, Grants & Legacies					
Gift Aid Tax		1,438	-	1,438	1,347
Gifts & Donations		51,167	-	51,167	32,709
Grants Received	5	36,444	179,859	216,303	265,131
		89,049	179,859	268,908	299,186
b) Activities for Generating Funds					
Merchandise Sales		4,592	-	4,592	11,280
		4,592	-	4,592	11,280
c) Investment Income					
Interest		-	-	-	129
		-	-	-	129

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Cost of Charitable Activities					
Activities & Events		2,331	-	2,331	3,615
Administrative Expenses	5	5,535	3,105	8,640	9,380
Advertising & Publicity	5	1,368	1,832	3,199	945
Depreciation Expense		10,682	-	10,682	4,358
Equipment Costs	5	3,536	7,081	10,617	7,544
Food Costs	5	15,025	47,291	62,315	46,008
Fundraising Costs		12,303	-	12,303	17,854
Insurance Costs		2,650	-	2,650	3,686
Motor Vehicles Costs	5	1,046	6,381	7,428	7,630
Office Costs	5	753	300	1,053	1,621
Rent & Rates	5	998	10,867	11,865	9,976
Staff Costs	5 & 12	62,695	70,045	132,740	138,549
Sundry Expenses		-	-	-	21
Training Costs	5	22	703	725	60
Travel & Subsistence	5	2,599	40	2,639	3,169
Volunteers Expenses	5	414	378	792	2,417
		121,956	148,022	269,978	256,831
b) Governance Costs					
Independent Examiners Fees	9	1,380	-	1,380	1,140
Legal & Professional Fees		5,025	-	5,025	5,087
		6,405	-	6,405	6,227

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Mar-24 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-25 £
Arnold Clark - Community Fund	-	2,500	-	-	2,500
Belvedere Trust	-	1,000	-	-	1,000
Bury VCFA - Cost of Living Community Fund	961	-	984	23	-
Bury VCFA - Household Support Fund	-	4,000	4,000	-	-
CGL - Innovation Fund	532	-	533	1	-
Community Fund	1,153	2,500	4,000	347	-
Equans - Community Funding	1,103	-	1,103	-	-
Equans Generation LTD	-	3,000	-	-	3,000
Feeding Britain Fund	-	3,000	3,000	-	-
For Housing Fund - Community Fund	-	222	247	25	-
For Housing Fund - Community Fund	-	500	-	-	500
Ford Britain Trust	-	3,000	-	-	3,000
GMCVO - Cost of Living Support	-	9,500	9,500	-	-
Hays Travel Foundation	-	5,290	4,999	-	291
Household Support Fund	222	-	222	-	-
JCDecaux	-	1,500	212	-	1,288
Jigsaw Foundation Fund	-	12,474	12,478	4	-
LET'S! Do It Community Fund	1,020	-	1,030	10	-
Manchester Guardian Society Charitable Trust	1,901	-	1,901	-	-
Manchester Relief in Need	-	5,000	5,000	-	-
Mazars Charitable Trust	-	1,000	-	-	1,000
MCC - Cost of Living Fund 2024	-	15,000	8,383	-	6,617
MCC - Food Partnership Fund	10,525	-	10,604	79	-
MCC - Food Partnership Grant (Piccadilly)	-	150	150	-	-
MCC - Food Response - Moss Side & Rusholme	-	1,000	1,000	-	-
MCC - Food Response Infrastructure	7,425	261	7,845	159	-
MCC - Harpurhey, Higher Blackley, Charlestown	-	2,000	2,000	-	-
MSV Kindness Fund	-	1,000	-	-	1,000
National Lottery - Awards for All	-	20,000	5,405	-	14,595
One Stop - Community Fund	-	1,000	1,008	8	-
One Stop - UK Citizenship Fund	-	1,000	1,000	-	-
Recycle for GM Fund	4,491	-	4,491	-	-
Rochdale Borough Council - Food Solutions	-	4,965	5,045	80	-
Sainsbury's - Helping Everyone Eat Better	-	1,500	1,493	-	7
Salford CVS - Community Cooking Fund	1,417	-	1,257	(160)	-
Salford CVS - Family Cooking Fund	-	5,000	5,000	-	-
Salford CVS - Household Support Fund	-	3,000	-	-	3,000
Salford CVS - Impact Fund	-	24,376	5,623	-	18,753
Salford CVS - Responsiveness Fund	-	15,000	15,000	-	-
Salford CVS - Salford Foodshare Network	1,469	-	1,483	14	-
Salford CVS - Wellbeing Matters Fund	10,000	-	1,987	(8,013)	-
Spend Well Live Well	997	-	997	-	-
Tesco Community Fund	-	2,000	-	-	2,000
The Beautiful South Fund	-	1,621	1,201	-	420
The Booth Charities	-	3,000	-	-	3,000
	43,216	156,359	130,180	(7,423)	61,971

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

5. RESTRICTED FUNDS (Continued)

CURRENT FINANCIAL YEAR (Continued)

	Balance 01-Mar-24	Income	Expenditure	Transfers	Balance 31-Mar-25
	£	£	£	£	£
The Eleanor Peel Trust	894	-	1,734	840	-
The Grocers Charity	-	5,000	-	-	5,000
The JD Foundation	-	5,000	-	-	5,000
The Peter Kershaw Charitable Trust	-	5,000	5,000	-	-
The Pret Foundation - Community Grants	-	500	500	-	-
The Rainford Trust	-	1,000	-	-	1,000
Transport for Sick Children	-	2,000	2,000	-	-
Truemark Trust Grant	993	-	1,050	57	-
WCHG - Living Well Fund	-	5,000	4,303	-	697
We Love MCR - Stronger Communities Fund	3,247	-	3,254	7	-
	5,134	23,500	17,841	904	11,697
Total Restricted Funds	48,350	179,859	148,022	(6,519)	73,668

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 2025

5. RESTRICTED FUNDS (Continued)

PREVIOUS 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	-
Eric Wright - Volunteers' Expenses Fund	-	-	-	-	-
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	-
Rochdale Action Together - Winter Food Fund	-	-	-	-	-
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
Total Restricted Funds	55,580	183,492	156,537	(34,185)	48,350

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 2025

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-25 £	TOTAL 31-Mar-24 £
Cash at Bank & in Hand	36,393	73,668	110,061	77,554
	36,393	73,668	110,061	77,554

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Mar-25 £	TOTAL 31-Mar-24 £
Gift Aid Tax Recoverable	916	-	916	1,347
Prepayments	4,805	-	4,805	10,025
Sundry Debtors	500	-	500	18,819
	6,222	-	6,222	30,191

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Mar-25 £	TOTAL 31-Mar-24 £
Independent Examiners Fees	1,380	-	1,380	1,140
Sundry Creditors	3,412	-	3,412	2,913
	4,792	-	4,792	4,053

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-25 £	TOTAL 31-Mar-24 £
Fixed Asset Investments	25,439	-	25,439	36,121
Net Current Assets	37,823	73,668	111,491	103,691
Long Term Liabilities	-	-	-	-
	63,262	73,668	136,930	139,812

HUMANS MCR
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

12. STAFF COSTS AND NUMBERS

	TOTAL 2024/25 £	TOTAL 2023/24 £
Gross Wages, Salaries & Fees	125,819	131,650
Employer's National Insurance Costs	4,594	4,430
Pension Contributions	2,327	2,469
	<u>132,740</u>	<u>138,549</u>

Employees who were engaged in each of the following activities:

	TOTAL 2024/25	TOTAL 2023/24
Charitable Activities	6	6

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

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.

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 2025 set out on pages 8 to 19.

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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

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: 6th August 2025