

# MANCHESTER RELIEF IN NEED CIO

England & Wales · Charity number 1197146

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2021-12-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** c/o Beyond Profit Ltd  
Bolton Arena  
Arena Approach  
Horwich  
Bolton  
BL6 6LB

**Phone** 01204414317

**Email** [admin@reliefinneed.co.uk](mailto:admin@reliefinneed.co.uk)

**Website** <https://www.reliefinneed.co.uk/>

## Activities

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**Objects:** THE PREVENTION OR RELIEF OF POVERTY IN THE CITY OF MANCHESTER BY PROVIDING GRANTS AND ITEMS TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.THE PREVENTION OR RELIEF OF POVERTY OF PERSONS IN THE CITY OF MANCHESTER, CITY OF SALFORD AND BOROUGH OF TRAFFORD WHO ARE SICK, CONVALESCENT, DISABLED OR INFIRM BY PROVIDING GRANTS AND ITEMS TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

**Activities:** Provides funding for items to help those in need in the City of ManchesterProvide one-off grants for general necessities for needy children and young people under 25 who live in the City of Manchester.To help needy persons who are sick, disabled, convalescent or infirm, by providing or paying for items or services which are calculated to alleviate suffering or assist in recovery.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

## Geography

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- Manchester City
- Salford City
- Trafford

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-09-30	£119,972	£138,618	-	-
2024-09-30	£121,222	£125,003	-	-
2023-09-30	£117,109	£113,565	-	-
2022-09-30	£0	£0	-	-

## Trustees

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Name	Role	Appointed
<b>Anna Addison</b>	Chair	2021-12-15
Caroline Holdsworth		2026-03-27
David King		2024-03-22
Ifeoma Anya		2022-09-30
JANET O'CONNOR		2021-12-15
Lawrence Bettany		2024-01-26
Michael Coates		2026-03-27
Spencer Howard Bowden		2021-12-15

**MANCHESTER RELIEF IN NEED CIO**

England & Wales - Charity number 1197146

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# Accounts

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**Manchester Relief in Need CIO  
Trustees Annual Report & Accounts**

**Register Charity Number 1197146**

**For the financial year ending 30 September  
2025**

# **Manchester Relief in Need CIO**

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## Manchester Relief in Need CIO

### Legal and Administrative Information

**Trustees:** Anna Addison (Chair)  
Shirley Adams Deceased August 2025  
Lawrence Bettany  
Spencer Howard Bowden  
David King  
Janet O'Connor  
Ifeoma Anya

**Bankers:** The Co-operative Bank  
1 Balloon Street  
Manchester  
M60 0AS

**Registered Address:** F114, Bolton Arena  
Arena Approach  
Horwich  
Bolton, BL6 6LB

**Charity Number:** 1197146

**Investment Advisers:** WH Ireland  
One New Bailey  
4 Stanley St  
Salford  
M3 5FT

**Trust Administrators:** Beyond Profit Ltd  
F114 Bolton Arena  
Arena Approach  
Horwich  
Bolton  
BL6 6LB

## **Manchester Relief in Need CIO**

### **Trustees' Annual Report**

The Trustees' wish to acknowledge the contribution of their colleague Shirley Adams who sadly passed away in August 2025. Shirley made a lasting impact on the work of the charity during her 30 years as a Trustee and she will be very much missed.

### **Structure, Governance and Management**

#### **Legal Status**

The Trust is a Charitable Incorporated Organisation and is a registered charity, number 1197146 (registration date 15 December 2021). The charity is an amalgamation of four other charities, these being:

Manchester Relief in Need	Charity number 224271
Manchester Children's Relief in Need	Charity number 249657
Manchester District Nursing Institution Fund	Charity number 235916
The Levenshulme Trust for the Relief of Sickness and Suffering	Charity number 225116

The names of the present Trustees and Secretary are set out on page 1.

#### **Recruitment and Appointment of Trustees**

Trustees are recruited from those with an interest in and knowledge of health and social care. The charity advertises its Trustee positions both online and through contacting existing referrers to the charity. Potential Trustees are then invited to an interview with two Trustees. Following this they are invited to observe up to three trustee meetings before being formally appointed.

Trustees are appointed for a term of 3 years after which time they can be reappointed for two further three year terms.

#### **Responsibilities of the Trustees**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to smaller charities.

Law applicable to charities In England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Incoming resources and applications of the resources of the Charity during the year and of its state of affairs at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees have complied with their duty to have due regard to the public benefit guidance published by the Charity Commission.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain its financial position and to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the Trust Deed. 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.

### **Objectives and Activities for the Public Benefit**

The objects of the Trust are wide, as defined in the constitution and are for:

- The prevention or relief of poverty in the city of Manchester by providing grants and items to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
- The prevention or relief of poverty of persons in the city of Manchester, city of Salford and borough of Trafford who are sick, convalescent, disabled or infirm by providing grants and items to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

This is achieved through the giving of grants to both individuals and organisations.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant-making policy for the period.

### **Achievements and Performance**

The Trustees are pleased to report significant achievements and progress during the year.

The charity has again been successful in distributing funds this year, awarding a significant number of grants during the year, responding to high levels of need across its beneficiary communities.

#### **Individual Grants**

The charity received 327 applications for individual support, of which 263 were reviewed by the Trustees. A total of **181 individual grants** were awarded, amounting to **£58,554** (2024: £47,546). Applications were received from **15 new referring organisations**, reflecting increased awareness of MRIN's work and a growing network of professional referrers.

#### **Group Grants**

In addition, **11 group grants** were awarded during the year, totalling **£30,902** (2024: £27,720), supporting organisations delivering direct assistance to communities in need. Further information can be found on page 13.

#### **Reach and impact**

The Trustees were pleased with a broader range of referrers and a wider geographical spread of applications. This has enabled MRIN to reach more extended areas of need and support beneficiaries who may previously have had limited access to assistance.

## **Governance and Policy Development**

During the year, we enhanced our governance framework by introducing a formal Risk Register and streamlining existing policies. These measures strengthen the charity's ability to operate efficiently and respond effectively to challenges.

The charity remains committed to delivering its mission of supporting vulnerable individuals and communities in need.

## **Organisational development and governance**

The Trustees have focused on strengthening MRIN's governance and internal processes to support sustainable delivery:

- A skills audit was completed and used to inform the recruitment of new Trustees.
- Additional funding was secured from Clark & Marshalls, providing valuable financial support and enabling MRIN to respond more effectively to demand.
- Policies and procedures were reviewed, with a rolling schedule in place to ensure they remain up to date and fit for purpose.
- Support was provided to develop a consistent Income and Expenditure schedule, improving financial oversight and reporting.
- A comprehensive risk assessment was carried out, strengthening systems and ensuring governance requirements are met.

## **Future Plans**

Looking ahead, the Trustees have begun planning for 2025/26, with early discussions highlighting:

- The reintroduction of group visits, focusing on activities that provide the best value.
- A review of meeting arrangements, including the balance between in-person and online meetings, following the recruitment of new Trustees.
- Further development of the Charity's social media presence.
- Consideration of any additional activities that would support our charitable objectives.

Overall, the Trustees recognise that the Charity has experienced a successful year, marked by effective collaboration, improved systems, and a continued focus on delivering meaningful support to those in need.

## **Financial Review**

For the year ending 30 September 2025 the total funds of the charity were £2,380,649 (2024: £2,302,238) with income of £119,972 (2024: £121,222) and expenditure of £138,618 (2024: £125,003).

At the end of the financial year the total funds of the charity were £2,380,649 (2024: £2,302,238), which consisted of £68,068 unrestricted funds (2024: £86,714) and £2,312,581 (2024: £2,215,524) endowment funds.

## **Donations**

During the year, the charity continued to receive support from Clarke's and Marshall's Charities specifically for the Manchester Relief in Need fund. The

Trustees wish to thank the Trustees of Clarke's and Marshall's for their continued support.

### **Investment Policy and Performance**

The Charity has appointed WH Ireland as their investment advisors with a discretionary mandate.

#### **Policy**

The investment objective is to provide income to meet the charity's objectives and maintain the real value of the capital. We aim to have a balanced, ethical portfolio and are mindful of safeguarding our assets for the future.

We give due consideration to the balance between UK and overseas equities. At the end of the period we had £2,172,029 (2024: £2,044,335) held in investments.

During the year we have received £59,948 as investment income (2024: £63,722) with an investment gain of £97,057 (2024: £207,286).

#### **Reserves policy**

The Trustees are committed to ensuring that sufficient reserves are maintained to ensure that they are able to continue to meet the needs of the applicants. Reserves at the year-end were £2,380,649 (2024: £2,302,238). This consisted of £68,068 unrestricted funds (2024: £86,714) and £2,312,581 (2024: £2,215,524) endowment funds.



**Anna Addison**  
Chair

## **Independent Examiners' Report to the Trustees of Manchester Relief in Need**

I report on the accounts of the Trust for the year ended 30 September 2025, which are set out on pages 7 to 19.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My Independent Examiner's work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, and the Charity's Trustees as a body for my Independent Examiner's work, for this report, or for the opinions I have formed.

### **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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the 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 you as 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:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

*Helen Binns*

Helen Binns (Mar 3, 2026 13:44:21 GMT)

Helen Binns FCA  
Menzies LLP  
One Express  
1 George Leigh St  
Manchester, M4 5DL

03/03/26

## Statement of Financial Activities for the year ended 30 September 2025

	Notes	Unrestricted funds £	Endowment Funds £	Total funds 30 September 2025 £	Unrestricted funds	Endowment Funds	Total funds 30 September 2024 £
<b>Income and endowments from:</b>							
Donations and legacies		60,024	-	<b>60,024</b>	57,500	-	<b>57,500</b>
Investment income		-	59,948	<b>59,948</b>	-	63,722	<b>63,722</b>
Other income		-	-	-	-	-	-
<b>Total</b>	2	60,024	59,948	<b>119,972</b>	57,500	63,722	<b>121,222</b>
<b>Expenditure on:</b>							
Raising funds	3	-	22,839	<b>22,839</b>	-	22,142	<b>22,142</b>
Charitable activities	4	115,779	-	<b>115,779</b>	102,861	-	<b>102,861</b>
<b>Total</b>		115,779	22,839	<b>138,618</b>	102,861	22,142	<b>125,003</b>
<b>Net income/(expenditure)</b>		(55,755)	37,109	<b>(18,646)</b>	(45,361)	41,580	<b>(3,781)</b>
Net gains/(losses) on investments	7	-	97,057	<b>97,057</b>	-	207,286	<b>207,286</b>
<b>Net movement in funds before transfers</b>		(55,755)	134,166	<b>78,411</b>	(45,361)	248,866	<b>203,505</b>
Transfer between funds		37,109	(37,109)	-	41,580	(41,580)	-
<b>Net movement in funds</b>		(18,646)	97,057	<b>78,411</b>	(3,781)	207,286	<b>203,505</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		86,714	2,215,524	<b>2,302,238</b>	90,495	2,008,238	<b>2,098,733</b>
<b>Total funds carried forward</b>		68,068	2,312,581	<b>2,380,649</b>	<b>86,714</b>	<b>2,215,524</b>	<b>2,302,238</b>

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

All income and expenditure derive from continuing activities.

The notes on pages 9 to 19 form an integral part of the financial statements.

## Balance Sheet as at 30 September 2025

	Notes	Total funds 30 September 2025 £	Total funds 30 September 2024 £
<b>Fixed assets</b>			
Investments	7	2,172,029	2,044,335
<b>Total fixed assets</b>		<b>2,172,029</b>	<b>2,044,335</b>
<b>Current assets</b>			
Debtors	8	7,906	8,257
Cash at bank and in hand	9	223,635	272,345
<b>Total current assets</b>		<b>231,541</b>	<b>280,602</b>
Creditors: amounts falling due within one year	10	22,921	22,699
<b>Net current assets/(liabilities)</b>		<b>208,620</b>	<b>257,903</b>
<b>Total net assets / (liabilities)</b>		<b>2,380,649</b>	<b>2,302,238</b>
<b>Funds of the Charity</b>			
Endowment Fund funds	11	2,312,581	2,215,524
Unrestricted funds	11	68,068	86,714
<b>Total funds</b>		<b>2,380,649</b>	<b>2,302,238</b>

The notes on pages 9 to 19 form an integral part of the financial statements.

The financial statements on pages 7 to 19 were approved by the Board on 27 February 2026 and were signed on its behalf by:



Anna Addison, Chair of Trustees

## Notes to the accounts

### Note 1: Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2016.

Manchester Relief in Need CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting notes.

#### b) Preparation of the accounts on a going concern basis

Having considered projections for income and expenditure in the next 12 months the trustees consider that there are no material uncertainties to allow the charity to continue as a going concern.

#### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Donations are recognised when the charity receives the funds.

#### d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Endowment funds represent donations and legacies received whereby the capital must be retained but an income arising from these investment may be used for the objects of Manchester Relief in Need.

#### e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be recognised reliably.

All expenditure is shown inclusive of VAT.

**f) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**g) Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date of the market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the period.

**h) Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**h) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision re normally recognised at their settlement amount after allowing for any trade discounts due.

**i) Corporation Tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**j) Key estimates and accounting judgements**

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

**Note 2: Analysis of income**

	30-Sep-25		
	Unrestricted Funds	Endowment Funds	Total funds
	£	£	£
Donations from organisations	60,024	-	60,024
Investment income	-	59,948	59,948
	<b>60,024</b>	<b>59,948</b>	<b>119,972</b>

**Prior year comparison**

	30-Sep-24		
	Unrestricted Funds	Endowment Funds	Total funds
	£	£	£
Donations from organisations	57,500	-	57,500
Investment income	-	63,722	63,722
	<b>57,500</b>	<b>63,722</b>	<b>121,222</b>

**Note 3: Expenditure on raising funds**

	30-Sep-25		
	Unrestricted Funds	Endowment Funds	Total funds
	£	£	£
Investment manager fees	-	22,839	22,839
	-	<b>22,839</b>	<b>22,839</b>

**Prior year comparison**

	30-Sep-24		
	Unrestricted Funds	Endowment Funds	Total funds
	£	£	£
Investment manager fees	-	22,142	22,142
	-	<b>22,142</b>	<b>22,142</b>

**Note 4: Analysis of expenditure**

	<b>30-Sep-25</b>		
	<b>Charitable Activities</b>	<b>Support &amp; Governance Cost</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Expenditure on charitable activities</b>			
Individual Grants	58,554	24,578	83,132
Group Grants	30,902	1,745	32,647
	<b>89,456</b>	<b>26,323</b>	<b>115,779</b>

***Prior year comparison***

	<b>30-Sep-24</b>		
	<b>Charitable Activities</b>	<b>Support &amp; Governance Cost</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Expenditure on charitable activities</b>			
Individual Grants	47,546	25,424	72,970
Group Grants	27,720	2,171	29,891
	<b>75,266</b>	<b>27,595</b>	<b>102,861</b>

181 grants were awarded to individuals in the year ending 30 September 2025.

11 group grants were awarded in the year ending 30 September 2025.

**Note 4: Analysis of expenditure (continued)****Group Grants**

<b>Organisation</b>	<b>30-Sep-25</b>	<b>30-Sep-24</b>
	<b>£</b>	<b>£</b>
Barnabus	547	-
Bridging the Gap	5,000	-
Christian Restoration Manchester	-	4,510
Depaul UK	-	3,000
Dimobi	-	5,000
Early Essentials	5,000	-
Greater Manchester Long Covid	-	600
Humans MCR	2,000	5,000
Justlife Foundation Manchester	5,000	-
Making Space	420	-
North Manchester Community Partnership	-	3,680
Perry's Pantry	-	4,000
QuidsIn Brookfield	795	-
The Booth Centre	5,000	-
The Manchester Foyer	2,700	2,800
TLC St Luke's	-	2,600
Visit from the Stork	1,940	3,470
Westcroft Community Centre	-	1,560
Women in Prison	2,500	-
Wood Street Mission	-	1,000
Release of Gaddum accruals made at March 2018	-	(9,500)
	<b><u>30,902</u></b>	<b><u>27,720</u></b>

## Note 5: Allocation of governance and other support costs

The total support costs and overheads attributable to charitable activity is apportioned as shown below:

	Individual grants	Group grant	Total allocated	Basis of allocation
	£	£	£	
Trust administration	20,796	1,327	22,123	Staff time
Website	189	189	378	Equal split
	<b>20,985</b>	<b>1,516</b>	<b>22,501</b>	

### Governance Costs

	30-Sep-25	30-Sep-24
	£	£
Trustee Indemnity Insurance	320	-
Independent Examination	2,500	2,100
Trustee Training	-	60
Room hire for Trustee meetings	986	980
Other governance costs (inc. expenses)	16	139
	<b>3,822</b>	<b>3,279</b>

The total governance cost attributable to charitable activities is then apportioned in the same ratio as the other support costs:

### Allocation of governance costs

	30-Sep-25	30-Sep-24
	£	£
Individual grants	3,593	3,042
Group grants	229	237
	<b>3,822</b>	<b>3,279</b>

**Note 6: Details of certain items of expenditure**

	<b>30-Sep-25</b>	<b>30-Sep-24</b>
	£	£
Independent examiner's fees	2,500	2,100
	<u>2,500</u>	<u>2,100</u>

**Note 7: Investments**

	£
Market value at 30 September 2024	2,044,335
Additions to investments at cost	195,987
Disposals at carrying value	(110,928)
Net gain on revaluation	42,635
Market value at 30 September 2025	<u>2,172,029</u>

	<b>Cost at 30 Sept 2025</b>	<b>Market value 30 Sept 2025</b>	<b>Market value 30 Sept 2024</b>
	£	£	£
<i>Listed investments</i>			
United Kingdom quoted investments	1,930,008	2,172,029	2,044,335
	<u>1,930,008</u>	<u>2,172,029</u>	<u>2,044,335</u>

**Note 8: Debtors**

	<b>30-Sep-25</b>	<b>30-Sep-24</b>
	<b>£</b>	<b>£</b>
Accrued Income	7,841	7,872
Prepayments	<u>65</u>	<u>385</u>
<b>Total</b>	<b><u>7,906</u></b>	<b><u>8,257</u></b>

**Note 9: Cash at bank and in hand**

	<b>30-Sep-25</b>	<b>30-Sep-24</b>
	<b>£</b>	<b>£</b>
Cash at bank and on hand	139,926	135,793
Cash on deposit with investment manager	<u>83,709</u>	<u>136,552</u>
<b>Total</b>	<b><u>223,635</u></b>	<b><u>272,345</u></b>

**Note 10: Analysis of creditors: falling due within one year**

	<b>30-Sep-25</b>	<b>30-Sep-24</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,380	1,775
Accruals	<u>21,541</u>	<u>20,924</u>
<b>Total</b>	<b><u>22,921</u></b>	<b><u>22,699</u></b>

**Note 11: Charity funds**

	Balance at 1 October 2024	Income	Expenditure	Investment gains/(losses)	Transfer between funds	Balance at 30 September 2025
	£	£	£			£
Endowment Funds						
Manchester Relief in Need	409,022	10,894	(4,202)	19,872	(6,692)	428,894
Manchester Children's Relief in Need	743,633	19,745	(7,649)	34,778	(12,096)	778,411
Manchester District Nursing Institution	1,062,869	29,309	(10,988)	42,407	(18,321)	1,105,276
<b>Total Endowment Funds</b>	<b>2,215,524</b>	<b>59,948</b>	<b>(22,839)</b>	<b>97,057</b>	<b>(37,109)</b>	<b>2,312,581</b>
Unrestricted Funds						
General						
Manchester Relief in Need	30,581	60,024	(76,990)	-	6,692	20,307
Manchester Children's Relief in Need	12,898	-	(16,989)	-	12,096	8,005
Manchester District Nursing Institution	42,360	-	(20,592)	-	18,321	40,089
Levenshulme Trust for Sickness and Suffering	875	-	(1,208)	-	-	(333)
<b>Total Unrestricted Funds</b>	<b>86,714</b>	<b>60,024</b>	<b>(115,779)</b>	<b>-</b>	<b>37,109</b>	<b>68,068</b>
<b>Total Funds</b>	<b>2,302,238</b>	<b>119,972</b>	<b>(138,618)</b>	<b>97,057</b>	<b>-</b>	<b>2,380,649</b>

**Note 11: Charity funds (continued)**

**Prior year comparison**

	Balance at 1 October 2023	Income	Expenditure	Investment gains/(losses)	Transfer between funds	Balance at 30 September 2024
	£	£	£			£
Endowment Funds						
Manchester Relief in Need	373,890	10,754	(4,086)	35,132	(6,668)	409,022
Manchester Children's Relief in Need	672,243	21,868	(7,325)	71,390	(14,543)	743,633
Manchester District Nursing Institution	962,105	31,100	(10,731)	100,764	(20,369)	1,062,869
<b>Total Endowment Funds</b>	<b>2,008,238</b>	<b>63,722</b>	<b>(22,142)</b>	<b>207,286</b>	<b>(41,580)</b>	<b>2,215,524</b>
Unrestricted Funds						
Manchester Relief in Need	36,766	57,500	(70,353)	-	6,668	30,581
Manchester Children's Relief in Need	12,116	-	(13,761)	-	14,543	12,898
Manchester District Nursing Institution	39,199	-	(17,208)	-	20,369	42,360
Levenshulme Trust for Sickness and Suffering	2,413	-	(1,538)	-	-	875
<b>Total Unrestricted Funds</b>	<b>90,494</b>	<b>57,500</b>	<b>(102,860)</b>	<b>-</b>	<b>41,580</b>	<b>86,714</b>
<b>Total Funds</b>	<b>2,098,732</b>	<b>121,222</b>	<b>(125,002)</b>	<b>207,286</b>	<b>-</b>	<b>2,302,238</b>

**Note 12: Analysis of Net Assets between Funds**

	Unrestricted funds	Endowment Funds	Total Funds 30 September 2025
	£	£	£
Fund balances at 30 September 2025 are represented by:			
Investments	-	2,172,029	2,172,029
Current assets	53,880	177,661	231,541
Current liabilities	(22,921)	-	(22,921)
Transfer between funds	37,109	(37,109)	-
	<b>68,068</b>	<b>2,312,581</b>	<b>2,380,649</b>

**Note 12: Analysis of Net Assets between Funds (continued)**

**Prior Year Comparative**

	<b>Unrestricted funds £</b>	<b>Endowment Funds £</b>	<b>Total Funds 30 September 2024 £</b>
Fund balances at 30 September 2024 are represented by:			
Investments	-	2,044,335	2,044,335
Current assets	67,833	212,769	280,602
Current liabilities	(22,699)	-	(22,699)
Transfer between funds	41,580	(41,580)	-
	<b>86,714</b>	<b>2,215,524</b>	<b>2,302,238</b>

**Note 13 : Trustees remuneration and expenses**

The trustees received no remuneration for the performance of their duties (2024: £nil).

Trustee expenses of £16 have been incurred by one trustee for the reimbursement of travel costs and for a leaving gift for the former Chair (2024: £122).

**Note 14: Related party transactions**

A total of nine grants, totalling £4,245, were awarded to individuals where the support worker was Ifeoma Anya (a trustee). In 2024 two grants were awarded totalling £800.

**Note 15: Contingent Liabilities and Capital Commitments**

There were no contingent liabilities or capital commitments at the balance sheet date.






# Trustees Annual Report and Accounts 300925 signed by AA

Final Audit Report

2026-03-03

Created:	2026-03-03
By:	Emma Willder (emma@beyondprofituk.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAUVUR8oJ4YuQ2ED2II1_MnXCfe62yeTxjE

## "Trustees Annual Report and Accounts 300925 signed by AA" History

-  Document created by Emma Willder (emma@beyondprofituk.co.uk)  
2026-03-03 - 1:29:51 PM GMT
-  Document emailed to Helen Binns (hbinns@menzies.co.uk) for signature  
2026-03-03 - 1:29:56 PM GMT
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2026-03-03 - 1:39:14 PM GMT
-  Document e-signed by Helen Binns (hbinns@menzies.co.uk)  
Signature Date: 2026-03-03 - 1:44:21 PM GMT - Time Source: server
-  Agreement completed.  
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**MANCHESTER RELIEF IN NEED CIO**

England & Wales - Charity number 1197146

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# Accounts

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**Manchester Relief in Need CIO  
Trustees Annual Report & Accounts**

**Register Charity Number 1197146**

**For the financial year ending 30 September  
2024**

# **Manchester Relief in Need CIO**

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## Manchester Relief in Need CIO

### Legal and Administrative Information

<b>Trustees:</b>	Anna Addison (Chair)	Chair from 27 January 2024
	Shirley Adams	
	Lawrence Bettany	Appointed 26 January 2024
	Spencer Howard Bowden	
	David King	Appointed 22 March 2024
	Janet O'Connor	
	Ifeoma Ogbologu	
	Sharman Birtles (Chair)	Resigned 26 January 2024
<b>Bankers:</b>	The Co-operative Bank 1 Balloon Street Manchester M60 0AS	
<b>Registered Address:</b>	G104, Bolton Arena Arena Approach Horwich Bolton, BL6 6LB	
<b>Charity Number:</b>	1197146	
<b>Investment Advisers:</b>	WH Ireland One New Bailey 4 Stanley St Salford M3 5FT	
<b>Trust Administrators:</b>	Beyond Profit Ltd G104 Bolton Arena Arena Approach Horwich Bolton BL6 6LB	

# Manchester Relief in Need CIO

## Trustees' Annual Report

### Structure, Governance and Management

#### Legal Status

The Trust is a Charitable Incorporated Organisation and is a registered charity, number 1197146 (registration date 15 December 2021). The charity is an amalgamation of four other charities, these being:

Manchester Relief in Need	Charity number 224271
Manchester Children's Relief in Need	Charity number 249657
Manchester District Nursing Institution Fund	Charity number 235916
The Levenshulme Trust for the Relief of Sickness and Suffering	Charity number 225116

The names of the present Trustees and Secretary are set out on page 1.

#### Recruitment and Appointment of Trustees

Trustees are recruited from those with an interest in and knowledge of health and social care. The charity advertises its Trustee positions both online and through contacting existing referrers to the charity. Potential Trustees are then invited to an interview with two Trustees. Following this they are invited to observe up to three trustee meetings before being formally appointed.

Trustees are appointed for a term of 3 years after which time they can be reappointed for two further three year terms.

#### Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to smaller charities.

Law applicable to charities In England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Incoming resources and applications of the resources of the Charity during the year and of its state of affairs at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees have complied with their duty to have due regard to the public benefit guidance published by the Charity Commission.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain its financial position and to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the Trust Deed. 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.

### **Objectives and Activities for the Public Benefit**

The objects of the Trust are wide, as defined in the constitution and are for:

- The prevention or relief of poverty in the city of Manchester by providing grants and items to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
- The prevention or relief of poverty of persons in the city of Manchester, city of Salford and borough of Trafford who are sick, convalescent, disabled or infirm by providing grants and items to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

This is achieved through the giving of grants to both individuals and organisations.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant-making policy for the period.

### **Achievements and Performance**

The Trustees are pleased to report significant achievements and progress during the year.

The charity has been highly successful in distributing funds this year, achieving the highest distribution of funds for a number of years. This accomplishment reflects the charity's ongoing commitment to providing timely and impactful support to those in need.

#### **Individual Grants**

A focused promotional effort resulted in the Charity reaching a broader audience, both individuals and organisations. This successful initiative not only enhanced the charity's visibility but also laid the groundwork for increased engagement and potential future applications. During the year 278 individual grants applications were received with 236 grants being awarded to individuals totalling £47,546 (2023: 149 grants totalling £41,505).

#### **Group Grants**

The year saw an increase in the range of grant applications received. Trustees undertook a more rigorous review process, ensuring that the funds were distributed thoughtfully and aligned with the Charity's mission to maximise the benefit to our communities. During the year 35 group grant applications were received with 14 receiving funding totalling £27,720 (2023: 7 grants awarded totalling £25,168). Further information can be found on page 14.

#### **Leadership Changes**

The Trustees acknowledge the departure of two valued contributors during the year. Sharman Birtles, Chair of Manchester Relief in Need, stepped down mid-year. Her leadership and dedication have left a lasting impact. Additionally, Julie Denby left just prior to the 2023/24 financial year, after serving for several years overseeing the charity's finances.

The Trustees express their deep gratitude to both Sharman and Julie for their immense contribution to the charity's work.

### **New Appointments**

We welcomed two new trustees, Lawrence Bettany and David King, whose expertise and enthusiasm are already contributing to the charity's governance and strategic direction.

### **Governance and Policy Development**

During the year, we enhanced our governance framework by introducing a formal Risk Register and streamlining existing policies. These measures strengthen the charity's ability to operate efficiently and respond effectively to challenges.

The charity remains committed to delivering its mission of supporting vulnerable individuals and communities in need.

### **Future Plans**

A skills audit will be completed during the next 12 months to ensure the Board identifies any further areas that will need to be strengthened. This information will be used to inform future Trustee recruitment.

### **Financial Review**

For the year ending 30 September 2024 the total funds of the charity were £2,302,238 (2023: £2,098,733) with income of £121,222 (£117,109) and expenditure of £125,003 (2023: £113,565).

At the end of the financial year the total funds of the charity were £2,302,238 (2023: £2,098,733), which consisted of £86,714 unrestricted funds (2023: £90,495) and £2,215,524 (2023: £2,008,238) endowment funds.

### **Donations**

During the year, the charity continued to receive support from Clarke's and Marshall's Charities specifically for the Manchester Relief in Need fund. The Trustees wish to thank the Trustees of Clarke's and Marshall's for their continued support.

### **Investment Policy and Performance**

The Charity has appointed WH Ireland as their investment advisors with a discretionary mandate.

### **Policy**

The investment objective is to provide income to meet the charity's objectives and maintain the real value of the capital. We aim to have a balanced, ethical portfolio and are mindful of safeguarding our assets for the future.

We give due consideration to the balance between UK and overseas equities. At the end of the period we had £2,044,335 (2023: £1,896,557) held in investments.

During the year we have received £63,722 as investment income (2023: £59,309) with an investment gain of £207,286 (2023: £78,760)

## **Reserves policy**

The Trustees are committed to ensuring that sufficient reserves are maintained to ensure that they are able to continue to meet the needs of the applicants. Reserves at the year-end were £2,302,238 (2023: £2,098,733). This consisted of £86,714 unrestricted funds (2023: £90,495) and £2,215,524 (2023: £2,008,238) endowment funds.

A handwritten signature in black ink, appearing to read 'Anna Addison', with a long horizontal flourish extending to the right.

**Anna Addison**  
Chair

## **Independent Examiners' Report to the Trustees of Manchester Relief in Need**

I report on the accounts of the Trust for the year ended 30 September 2024, which are set out on pages 7 to 21.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My Independent Examiner's work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, and the Charity's Trustees as a body for my Independent Examiner's work, for this report, or for the opinions I have formed.

### **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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the 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 you as 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:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

*H. E. Binns*

Helen Binns FCA  
Beever and Struthers  
One Express  
1 George Leigh St  
Manchester, M4 5DL

28/02/25

## Statement of Financial Activities for the year ended 30 September 2024

	Notes	Unrestricted funds £	Endowment Funds £	Total funds 30 September 2024 £	Unrestricted funds	Endowment Funds	Total funds 30 September 2023 £
<b>Income and endowments from:</b>							
Donations and legacies		57,500	-	<b>57,500</b>	57,500	-	<b>57,500</b>
Investment income		-	63,722	<b>63,722</b>	-	59,309	<b>59,309</b>
Other income		-	-	-	300	-	<b>300</b>
<b>Total</b>		<b>57,500</b>	<b>63,722</b>	<b>121,222</b>	<b>57,800</b>	<b>59,309</b>	<b>117,109</b>
<b>Expenditure on:</b>							
Raising funds	3	-	22,142	<b>22,142</b>	-	22,887	<b>22,887</b>
Charitable activities	4	102,861	-	<b>102,861</b>	90,678	-	<b>90,678</b>
<b>Total</b>		<b>102,861</b>	<b>22,142</b>	<b>125,003</b>	<b>90,678</b>	<b>22,887</b>	<b>113,565</b>
<b>Net income/(expenditure)</b>		<b>(45,361)</b>	<b>41,580</b>	<b>(3,781)</b>	<b>(32,878)</b>	<b>36,422</b>	<b>3,544</b>
Net gains/(losses) on investments	7	-	207,286	<b>207,286</b>	-	78,760	<b>78,760</b>
<b>Net movement in funds before transfers</b>		<b>(45,361)</b>	<b>248,866</b>	<b>203,505</b>	<b>(32,878)</b>	<b>115,182</b>	<b>82,304</b>
Transfer between funds		41,580	(41,580)	-	36,422	(36,422)	-
<b>Net movement in funds</b>		<b>(3,781)</b>	<b>207,286</b>	<b>203,505</b>	<b>3,544</b>	<b>78,760</b>	<b>82,304</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		90,495	2,008,238	<b>2,098,733</b>	86,951	1,929,478	<b>2,016,429</b>
<b>Total funds carried forward</b>		<b>86,714</b>	<b>2,215,524</b>	<b>2,302,238</b>	<b>90,495</b>	<b>2,008,238</b>	<b>2,098,733</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.  
The notes on pages 10 to 21 form an integral part of the financial statements.

## Balance Sheet as at 30 September 2024

	Notes	Total funds 30 September 2024 £	Total funds 30 September 2023 £
<b>Fixed assets</b>			
Investments	7	2,044,335	1,896,557
<b>Total fixed assets</b>		<b>2,044,335</b>	<b>1,896,557</b>
<b>Current assets</b>			
Debtors	8	8,257	6,374
Cash at bank and in hand	9	272,345	235,284
<b>Total current assets</b>		<b>280,602</b>	<b>241,658</b>
Creditors: amounts falling due within one year	10	22,699	39,482
<b>Net current assets/(liabilities)</b>		<b>257,903</b>	<b>202,176</b>
<b>Total net assets / (liabilities)</b>		<b>2,302,238</b>	<b>2,098,733</b>
<b>Funds of the Charity</b>			
Endowment Fund funds	11	2,215,524	2,008,238
Unrestricted funds	11	86,714	90,495
<b>Total funds</b>		<b>2,302,238</b>	<b>2,098,733</b>

The notes on pages 10 to 21 form an integral part of the financial statements.

The financial statements on pages 8 to 21 were approved by the Board on 28 February 2025 and were signed on its behalf by:



Anna Addison, Chair of Trustees

## Notes to the accounts

### Note 1: Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2016.

Manchester Relief in Need CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting notes.

#### b) Preparation of the accounts on a going concern basis

Having considered projections for income and expenditure in the next 12 months the trustees consider that there are no material uncertainties to allow the charity to continue as a going concern.

#### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Donations are recognised when the charity receives the funds.

#### d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Endowment funds represent donations and legacies received whereby the capital must be retained but an income arising from these investment may be used for the objects of Manchester Relief in Need.

#### e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be recognised reliably.

All expenditure is shown inclusive of VAT.

**f) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**g) Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date of the market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the period.

**h) Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**h) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision re normally recognised at their settlement amount after allowing for any trade discounts due.

**i) Corporation Tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**j) Key estimates and accounting judgements**

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

**Note 2: Analysis of income**

	30-Sep-24		
	Unrestricted Funds	Endowment Funds	Total funds
	£	£	£
Donations from organisations	57,500	-	57,500
Investment income	-	63,722	63,722
	<b>57,500</b>	<b>63,722</b>	<b>121,222</b>

**Prior year comparison**

	30-Sep-23		
	Unrestricted Funds	Endowment Funds	Total funds
	£	£	£
Donations from organisations	57,500	-	57,500
Investment income	-	59,309	59,309
Other income	300	-	300
	<b>57,800</b>	<b>59,309</b>	<b>117,109</b>

**Note 3: Expenditure on raising funds**

	30-Sep-24		
	Unrestricted Funds	Endowment Funds	Total funds
	£	£	£
Investment manager fees	-	22,142	22,142
	<b>-</b>	<b>22,142</b>	<b>22,142</b>

**Prior year comparison**

	30-Sep-23		
	Unrestricted Funds	Endowment Funds	Total funds
	£	£	£
Investment manager fees	-	22,886	22,886
	<b>-</b>	<b>22,886</b>	<b>22,886</b>

**Note 4: Analysis of expenditure**

	30-Sep-24		
	Charitable Activities	Support & Governance Cost	Total funds
	£	£	£
<b>Expenditure on charitable activities</b>			
Individual Grants	47,546	25,424	72,970
Group Grants	27,720	2,171	29,891
	<b>75,266</b>	<b>27,595</b>	<b>102,861</b>

**Prior year comparison**

	30-Sep-23		
	Charitable Activities	Support & Governance Cost	Total funds
	£	£	£
<b>Expenditure on charitable activities</b>			
Individual Grants	41,505	22,747	64,252
Group Grants	25,168	1,258	26,426
	<b>66,673</b>	<b>24,005</b>	<b>90,678</b>

236 grants were awarded to individuals in the year ending 30 September 2024 (2023: 149).

14 group grants were awarded in the year ending 30 September 2024 (2023: 7).

**Note 4: Analysis of expenditure (continued)****Group Grants**

<b>Organisation</b>	<b>30-Sep-24</b>	<b>30-Sep-23</b>
	<b>£</b>	<b>£</b>
Barlow Moor Community	-	2,250
Booth Centre	-	5,000
Christian Restoration Manchester	4,510	-
Contact	-	5,000
Depaul UK	3,000	3,000
Dimobi	5,000	-
Greater Manchester Long Covid	600	-
Humans MCR	5,000	-
The Manchester Foyer	2,800	3,000
North Manchester Community Partnership	3,680	-
Perry's Pantry	4,000	-
TLC St Luke's	2,600	4,420
Visit from the Stork	3,470	-
Walking with the Wounded	-	2,500
Westcroft Community Centre	1,560	-
Wood Street Mission	1,000	-
Release of Gaddum accruals made at March 2018	(9,500)	(2)
	<u><b>27,720</b></u>	<u><b>25,168</b></u>

## Note 5: Allocation of governance and other support costs

The total support costs and overheads attributable to charitable activity is apportioned as shown below:

	Individual grants £	Group grant £	Total allocated £	Basis of allocation
Trust administration	22,174	1,726	23,900	Staff time
Website	208	208	416	Equal split
	<b>22,382</b>	<b>1,934</b>	<b>24,316</b>	

<b>Governance Costs</b>	<b>30-Sep-24</b> £	<b>30-Sep-23</b> £
Trustee Indemnity Insurance	-	558
Independent Examination	2,100	1,350
Legal Fees	-	420
Trustee Training	60	-
Room hire for Trustee meetings	980	814
Other governance costs (inc. expenses)	139	-
	<b>3,279</b>	<b>3,142</b>

The total governance cost attributable to charitable activities is then apportioned in the same ratio as the other support costs:

### Allocation of governance costs

	<b>30-Sep-24</b> £	<b>30-Sep-23</b> £
Individual grants	3,042	3,001
Group grants	237	141
	<b>3,279</b>	<b>3,142</b>

**Note 6: Details of certain items of expenditure**

	<b>30-Sep-24</b>	<b>30-Sep-23</b>
	<b>£</b>	<b>£</b>
Independent examiner's fees	2,100	1,350
	<u>2,100</u>	<u>1,350</u>

**Note 7: Investments**

	<b>£</b>
Market value at 30 September 2023	1,896,557
Additions to investments at cost	54,894
Disposals at carrying value	(116,024)
Net gain on revaluation	<u>208,908</u>
Market value at 30 September 2024	<u><u>2,044,335</u></u>

	<b>Cost at 30 Sept 2024</b>	<b>Market value 30 Sept 2024</b>	<b>Market value 30 Sept 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Listed investments</i>			
United Kingdom quoted investments	1,859,988	2,044,335	1,896,557
	<u>1,859,988</u>	<u>2,044,335</u>	<u>1,896,557</u>

**Note 8: Debtors**

	<b>30-Sep-24</b>	<b>30-Sep-23</b>
	<b>£</b>	<b>£</b>
Accrued Income	7,872	6,309
Prepayments	<u>385</u>	<u>65</u>
<b>Total</b>	<u><b>8,257</b></u>	<u><b>6,374</b></u>

**Note 9: Cash at bank and in hand**

	<b>30-Sep-24</b>	<b>30-Sep-23</b>
	<b>£</b>	<b>£</b>
Cash at bank and on hand	135,793	136,878
Cash on deposit with investment manager	136,552	98,405
<b>Total</b>	<b><u>272,345</u></b>	<b><u>235,283</u></b>

**Note 10: Creditors & Accruals****Analysis of creditors: falling due within one year**

	<b>30-Sep-24</b>	<b>30-Sep-23</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,775	1,576
Accruals	20,924	37,906
<b>Total</b>	<b><u>22,699</u></b>	<b><u>39,482</u></b>

**Note 11: Charity funds**

	Balance at 1 October 2023	Income	Expenditure	Investment gains/(losses)	Transfer between funds	Balance at 30 September 2024
	£	£	£			£
Endowment Funds						
Manchester Relief in Need	373,890	10,754	(4,086)	35,132	(6,668)	409,022
Manchester Children's Relief in Need	672,243	21,868	(7,325)	71,390	(14,543)	743,633
Manchester District Nursing Institution	962,105	31,100	(10,731)	100,764	(20,369)	1,062,869
<b>Total Endowment Funds</b>	<b>2,008,238</b>	<b>63,722</b>	<b>(22,142)</b>	<b>207,286</b>	<b>(41,580)</b>	<b>2,215,524</b>
Unrestricted Funds						
General						
Manchester Relief in Need	36,766	57,500	(70,353)	-	6,668	30,581
Manchester Children's Relief in Need	12,116	-	(13,761)	-	14,543	12,898
Manchester District Nursing Institution	39,199	-	(17,208)	-	20,369	42,360
Levenshulme Trust for Sickness and Suffering	2,413	-	(1,538)	-	-	875
<b>Total Unrestricted Funds</b>	<b>90,494</b>	<b>57,500</b>	<b>(102,860)</b>	<b>-</b>	<b>41,580</b>	<b>86,714</b>
<b>Total Funds</b>	<b>2,098,732</b>	<b>121,222</b>	<b>(125,002)</b>	<b>207,286</b>	<b>-</b>	<b>2,302,238</b>

**Note 11: Charity funds (continued)**

***Prior year comparison***

	Balance at 1 October 2022	Income	Expenditure	Investment gains/(losses)	Transfer between funds	Balance at 30 September 2023
	£	£	£			£
Endowment Funds						
Manchester Relief in Need	356,300	10,985	(3,908)	17,590	(7,077)	373,890
Manchester Children's Relief in Need	648,494	19,595	(7,727)	23,749	(11,868)	672,243
Manchester District Nursing Institution	924,684	28,729	(11,251)	37,420	(17,477)	962,105
<b>Total Endowment Funds</b>	<b>1,929,478</b>	<b>59,309</b>	<b>(22,886)</b>	<b>78,759</b>	<b>(36,422)</b>	<b>2,008,238</b>
Unrestricted Funds						
Manchester Relief in Need	42,879	57,600	(70,790)	-	7,077	36,766
Manchester Children's Relief in Need	7,786	100	(7,638)	-	11,868	12,116
Manchester District Nursing Institution	30,875	100	(9,253)	-	17,477	39,199
Levenshulme Trust for Sickness and Suffering	5,411	0	(2,998)	-	-	2,413
<b>Total Unrestricted Funds</b>	<b>86,951</b>	<b>57,800</b>	<b>(90,679)</b>	<b>-</b>	<b>36,422</b>	<b>90,494</b>
<b>Total Funds</b>	<b>2,016,429</b>	<b>117,109</b>	<b>(113,565)</b>	<b>78,759</b>	<b>0</b>	<b>2,098,732</b>

**Note 12: Analysis of Net Assets between Funds**

	Unrestricted funds £	Endowment Funds £	Total Funds 30 September 2024 £
Fund balances at 30 September 2024 are represented by:			
Investments	-	2,044,335	2,044,335
Current assets	67,833	212,769	280,602
Current liabilities	(22,699)	-	(22,699)
Transfer between funds	41,580	(41,580)	-
	<b>86,714</b>	<b>2,215,524</b>	<b>2,302,238</b>

**Prior Year Comparative**

	Unrestricted funds £	Endowment Funds £	Total Funds 30 September 2023 £
Fund balances at 30 September 2023 are represented by:			
Investments	-	1,896,557	1,896,557
Current assets	93,554	148,103	241,657
Current liabilities	(39,482)	-	(39,482)
Transfer between funds	36,422	(36,422)	-
	<b>90,494</b>	<b>2,008,238</b>	<b>2,098,732</b>

**Note 13 : Trustees remuneration and expenses**

The trustees received no remuneration for the performance of their duties (2023: £nil).

Trustee expenses of £122 have been incurred by two trustees for the reimbursement of travel costs and for a leaving gift for the former Chair (2023:£nil).

**Note 14: Related party transactions**

A total of two grants, totalling £800, were awarded to individuals where the support worker was Ifeoma Ogbologu (a trustee). In 2023 eight grants were awarded totalling £3,134.

**Note 15: Contingent Liabilities and Capital Commitments**

There were no contingent liabilities or capital commitments at the balance sheet date.

**MANCHESTER RELIEF IN NEED CIO**

England & Wales - Charity number 1197146

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# Accounts

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**Manchester Relief in Need CIO  
Trustees Annual Report & Accounts**

**Register Charity Number 1197146**

**For the financial year ending 30 September 2023**

# **Manchester Relief in Need CIO**

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# Manchester Relief in Need CIO

## Legal and Administrative Information

<b>Trustees:</b>	Sharman Birtles (Chair) Spencer Howard Bowden Julie Denby Anna Addison Janet O'Connor Shirley Adams Ifeoma Ogbologu Lawrence Bettany	Resigned 26 January 2024  Resigned 30 September 23 Chair from 27 January 2024  Appointed 26 January 2024
<b>Bankers:</b>	The Co-operative Bank 1 Balloon Street Manchester M60 0AS	
<b>Registered Address:</b>	G104, Bolton Arena Arena Approach Horwich Bolton, BL6 6LB	
<b>Charity Number:</b>	1197146	
<b>Investment Advisers:</b>	WH Ireland One New Bailey 4 Stanley St Salford M3 5FT	
<b>Trust Administrators:</b>	Beyond Profit Ltd G104 Bolton Arena Arena Approach Horwich Bolton BL6 6LB	

# Manchester Relief in Need CIO

## Trustees' Annual Report

### Structure, Governance and Management

#### Legal Status

The Trust is a Charitable Incorporated Organisation and is a registered charity, number 1197146 (registration date 15 December 2021). The charity is an amalgamation of four other charities, these being:

Manchester Relief in Need	Charity number 224271
Manchester Children's Relief in Need	Charity number 249657
Manchester District Nursing Institution Fund	Charity number 235916
The Levenshulme Trust for the Relief of Sickness and Suffering	Charity number 225116

The names of the present Trustees and Secretary are set out on page 1.

#### Recruitment and Appointment of Trustees

Trustees are recruited from those with an interest in and knowledge of health and social care. The charity advertises its Trustee positions both online and through contacting existing referrers to the charity.

Trustees are appointed for a term of 3 years after which time they can be reappointed for two further three-year terms.

#### Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to smaller charities.

Law applicable to charities In England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Incoming resources and applications of the resources of the Charity during the year and of Its state of affairs at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is Inappropriate to presume that the Charity will continue in operation.

The Trustees have complied with their duty to have due regard to the public benefit guidance published by the Charity Commission.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity, and which enable them to ascertain its financial position and to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the Trust Deed. 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.

## **Objectives and Activities for the Public Benefit**

The objects of the Trust are wide, as defined in the constitution and are for:

- The prevention or relief of poverty in the city of Manchester by providing grants and items to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
- The prevention or relief of poverty of persons in the city of Manchester, city of Salford and borough of Trafford who are sick, convalescent, disabled or infirm by providing grants and items to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

This is achieved through the giving of grants to both individuals and organisations.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant-making policy for the period.

## **Achievements and Performance**

This was the first full year of operation of the CIO. In the financial year, 251 applications were received, of these 213 were considered by the Trustees, the remainder being ineligible. 149 grants were awarded to individuals with £41,505 distributed, the majority of these being white goods. £25,168 was distributed in group grants to 8 organisations.

In addition, the Trustees have undertaken a program of 9 visits to key organisations, who received group funds in 2021/2 and 2022/3. Two Trustees visited each of the organisations and a formal report was written and shared with the full Board of Trustees.

## **Future Plans**

The Trustees remain committed to strengthening the Board of Trustees and have successfully recruited 2 new Trustees who will take up their positions in the next financial year.

A skills audit will be completed during the next 12 months to ensure the Board identifies any further areas that will need to be strengthened.

The Trustees have identified that the Charity's work needs to be expanded across the range of frontline services helping people in poverty in Manchester. In the next 6 months a comprehensive piece of work will be completed to identify and promote the Charity's work with as many statutory and voluntary organisations across the region, to ensure as many support workers as possible can refer their clients to Manchester Relief In Need for help.

## **Financial Review**

For the year ending 30 September 2023 the total funds of the charity were £2,098,732 with income of £117,109 and expenditure of £113,565. For the prior 18-month period the income and expenditure of the combined charities was £168,187 and £172,917 respectively.

At the end of the financial year the total funds of the charity were £2,098,732, which consisted of £90,495 unrestricted funds and £2,008,237 endowment funds.

## **Donations**

During the year, the charity continued to receive support from Clarke's and Marshall's Charities specifically for the Manchester Relief in Need fund. The Trustees wish to thank the Trustees of Clarke's and Marshall's for their continued support.

## **Investment Policy and Performance**

The Charity has appointed WH Ireland as their investment advisors with a discretionary mandate.

## **Policy**

The investment objective is to provide income to meet the charity's objectives and maintain the real value of the capital. We aim to have a balanced, ethical portfolio and are mindful of safeguarding our assets for the future.

We give due consideration to the balance between UK and overseas equities. At the end of the period, we had £1,896,557 held in investments.

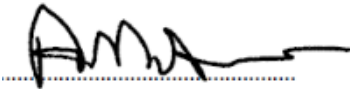
## **Performance**

During the year we have received £59,309 as investment income (18 months prior: £78,104) . During the year we had an investment gain of £78,760, the previous 18 months was a loss of £112,684.

## **Reserves policy**

The Trustees are committed to ensuring that sufficient reserves are maintained to ensure that they are able to continue to meet the needs of the applicants. Reserves at the year-end were £2,098,732 (Prior period: £2,016,429) . This consisted of £90,495 unrestricted funds and £2,008,237 endowment funds.

The annual report was approved by the trustees of the charity on 23 February 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Anna Addison', written over a horizontal dotted line.

Anna Addison, Chair of Trustees

## Independent Examiners' Report to the Trustees of Manchester Relief in Need

I report on the accounts of the Trust for the year ended 30 September 2023, which are set out on pages 6 to 17.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My Independent Examiner's work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, and the Charity's Trustees as a body for my Independent Examiner's work, for this report, or for the opinions I have formed.

### 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 you as 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:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

*Beever and Struthers*

.....  
Helen Binns FCA

Beever and Struthers  
One Express  
1 George Leigh St  
Manchester  
M4 5DL

Date: **23 February 2024**

## Manchester Relief in Need

### Statement of Financial Activities for the Year Ended 30 September 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Notes	Unrestricted funds £	Endowment Funds £	Total funds 30 September 2023 £	Total funds 30 September 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	3	57,500	-	57,500	90,083
Investment income	4	-	59,309	59,309	78,104
Other income	5	300	-	300	-
<b>Total</b>		57,800	59,309	117,109	168,187
<b>Expenditure on:</b>					
Raising funds	6	-	22,886	22,886	24,514
Charitable activities	7	90,678	-	90,678	148,404
<b>Total</b>		90,678	22,886	113,565	172,917
<b>Net income/(expenditure)</b>		(32,878)	36,422	3,544	(4,730)
Net gains/(losses) on investments		-	78,760	78,760	(112,684)
<b>Net movement in funds before transfers</b>		(32,878)	115,182	82,303	(117,415)
Transfer between funds		36,422	(36,422)	-	-
<b>Net movement in funds</b>		3,544	78,760	82,303	(117,415)
<b>Reconciliation of funds:</b>					
Total funds brought forward		86,951	1,929,478	2,016,429	2,133,843
<b>Total funds carried forward</b>	12	90,495	2,008,237	2,098,732	2,016,429

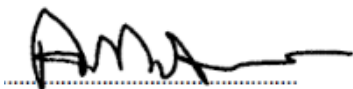
The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.  
The notes on pages 8 to 17 form an integral part of the financial statements.

**Manchester Relief in Need**  
**(Registration number: 1197146)**  
**Balance sheet as at 30 September 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Investments	8	1,896,557	1,835,817
<b>Total fixed assets</b>		<b>1,896,557</b>	<b>1,835,817</b>
<b>Current assets</b>			
Debtors	9	6,374	5,069
Cash at bank and in hand	10	235,284	204,258
<b>Total current assets</b>		<b>241,657</b>	<b>209,328</b>
Creditors: amounts falling due within one year	11	39,482	28,715
<b>Net current assets/(liabilities)</b>		<b>202,175</b>	<b>180,612</b>
		<b>2,098,732</b>	<b>2,016,429</b>
<b>Funds of the Charity</b>			
Endowment Fund funds	12	2,008,237	1,929,478
Unrestricted funds	12	90,495	86,951
<b>Total funds</b>		<b>2,098,732</b>	<b>2,016,429</b>

The notes on pages 8 to 17 form an integral part of the financial statements.

The financial statements on pages 6 to 17 were approved by the Board on 23 February 2024 and were signed on their behalf by:



.....  
Anna Addison, Chair of Trustees

## Manchester Relief in Need

### Notes to the Financial Statements for the Year Ended 30 September 2023

#### Note 1: Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2016.

Manchester Relief in Need CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting notes.

##### b) Preparation of the accounts on a going concern basis

Having considered projections for income and expenditure in the next 12 months the trustees consider that there are no material uncertainties to allow the charity to continue as a going concern.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be reliably measured.

Donations are recognised when the charity receives the funds.

##### d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Endowment funds represent donations and legacies received whereby the capital must be retained but an income arising from these investment may be used for the objects of Manchester Relief in Need.

##### e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be recognised reliably.

All expenditure is shown inclusive of VAT.

##### f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

##### g) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date of the market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the period.

##### h) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity.

Subsequently, they are measured at the cash or other consideration expected to be received.

**h) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probable result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision re normally recognised at their settle met amount after allowing for any trade discounts due.

**i) Corporation Tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**j) Key estimates and accounting judgements**

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates ad assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods."

## Manchester Relief in Need

### Notes to the Financial Statements for the Year Ended 30 September 2023

#### Note 3: Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Donations from organisations	57,500	57,500
	57,500	57,500

#### Note 4: Investment income

	Unrestricted funds General £	Endowment fund £	Total 2023 £	Total 2022 £
Other investment income	-	59,309	59,309	78,104
	-	59,309	59,309	78,104

#### Note 5: Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Compensation payment	300.00	300.00	-
	300.00	300.00	-

#### Note 6: Expenditure on raising funds

	Endowment fund £	Total 2023 £	Total 2022 £
Investment manager fees	22,886	22,886	24,514
	22,886	22,886	24,514

## Manchester Relief in Need

### Notes to the Financial Statements for the Year Ended 30 September 2023

#### Note 7a: Expenditure on charitable activities

	Grants	Support and governance costs	Total 2023	Total 2022
	£	£	£	£
Individual grants	41,505	22,747	64,252	97,025
Group grants	25,168	1,258	26,426	51,379
	<u>66,673</u>	<u>24,005</u>	<u>90,678</u>	<u>148,404</u>

149 grants were awarded to individuals in the year ending 30 September 2023.  
7 group grants were awarded in the year ending 30 September 2023.

#### Note 7b: Group grants

	2023
	£
<b>Organisation</b>	
Audacious Foundation	-
Barlow Moor Community	2,250
Barnabus	-
Booth Centre	5,000
Burnage Foodbank (Burnage)	-
Christian Restoration Mar	-
Contact	5,000
Depaul UK	3,000
Early Essentials	-
Making Space	-
Mustard Tree	-
The Manchester Foyer	3,000
TLC St Luke's	4,420
Walking with the Wounded	2,500
Wythenshawe Foodbank	-
	<u>25,168</u>

#### Note 7c: Support and governance costs

	2023
	£
Trust administration	20,466
Website	397
Trustee Indemnity insurance	558
Independent examination	1,350
Legal fees	420
Trustee training	-
Room hire for Trustee meetings	814
Other governance costs	-
	<u>24,005</u>

## Manchester Relief in Need

### Notes to the Financial Statements for the Year Ended 30 September 2023

#### Note 8: Investments

	£
Market value at 30 September 2022	1,835,817
Additions to investments at cost	274,690
Disposals at carrying value	(292,709)
Net gain on revaluation	78,760
Adjustment py	-
Market value at 30 September 2023	<u><u>1,896,557</u></u>

	Cost at 30 Sept 2023	Market value 30 Sept 2023	Market value 30 Sept 2022
	£	£	£
<i>Listed investments</i>			
United Kingdom quoted investments	1,948,153	1,896,557	1,835,817

#### Note 9: Debtors

	30 September 2023	30 September 2022
	£	£
Accrued Income	6,309	4,511
Prepayments	65	558
<b>Total</b>	<u><u>6,374</u></u>	<u><u>5,069</u></u>

#### Note 10: Cash at bank and in hand

	30 September 2023	30 September 2022
	£	£
Cash at bank and on hand	136,878	102,638
Cash on deposit	98,405	101,620
<b>Total</b>	<u><u>235,284</u></u>	<u><u>204,258</u></u>

## Manchester Relief in Need

### Notes to the Financial Statements for the Year Ended 30 September 2023

#### Note 11: Creditors & Accruals

#### Analysis of creditors: falling due within one year

	30 September 2023	30 September 2022
	£	£
Trade creditors	1,576	2,486
Accruals	37,906	25,681
Other creditors	-	548
<b>Total</b>	<b>39,482</b>	<b>28,715</b>

## Manchester Relief in Need

### Notes to the Financial Statements for the Year Ended 30 September 2023

#### Note 12: Charity funds

	Balance at 1 October 2022	Income	Expenditure	Investment gains/(losses)	Transfer between funds	Balance at 30 September 2023
	£	£	£			£
<b>Endowment Funds</b>						
Manchester Relief in Need	356,300	10,985	(£3,908)	17,590	(£7,077)	373,890
Manchester Children's Relief in Need	648,494	19,595	(£7,727)	23,749	(£11,868)	672,243
Manchester District Nursing Institution	924,684	28,729	(£11,251)	37,420	(£17,477)	962,104
<b>Total Endowment Funds</b>	<b>1,929,478</b>	<b>59,309</b>	<b>(£22,886)</b>	<b>78,760</b>	<b>(£36,422)</b>	<b>2,008,237</b>
<b>Unrestricted Funds</b>						
<b>General</b>						
Manchester Relief in Need	42,879	57,600	(£70,790)	-	7,077	36,766
Manchester Children's Relief in Need	7,786	100	(£7,638)	-	11,868	12,115
Manchester District Nursing Institution	30,875	100	(£9,252)	-	17,477	39,201
Levenshulme Trust for Sickness and Suffering	5,411	-	(£2,998)	-	-	2,413
<b>Total Unrestricted Funds</b>	<b>86,951</b>	<b>57,800</b>	<b>(£90,678)</b>	<b>-</b>	<b>36,422</b>	<b>90,495</b>
<b>Total Funds</b>	<b>2,016,429</b>	<b>117,109</b>	<b>(£113,565)</b>	<b>78,760</b>	<b>-</b>	<b>2,098,732</b>

#### 2021/22 Comparative

	Balance at 1 April 2021	Income	Expenditure	Investment gains/(losses)	Transfer between funds	Balance at 30 September 2022
	£	£	£			£
<b>Endowment Funds</b>						
Manchester Relief in Need	377,128	13,376	(£4,888)	(£20,827)	(£8,489)	356,300
Manchester Children's Relief in Need	681,039	26,070	(£7,812)	(£32,545)	(£18,258)	648,494
Manchester District Nursing Institution	983,995	-	(£11,814)	(£59,312)	11,815	924,684
<b>Total Endowment Funds</b>	<b>2,042,162</b>	<b>39,446</b>	<b>(£24,514)</b>	<b>(£112,684)</b>	<b>(£14,932)</b>	<b>1,929,478</b>
<b>Unrestricted Funds</b>						
<b>Manchester Relief in Need</b>						
<b>General</b>						
Designated	32,278	90,000	(£90,887)	-	11,488	42,879
Manchester Children's Relief in Need	10,000	-	(£7,000)	-	(£3,000)	-
Manchester District Nursing Institution	2,077	83	(£12,632)	-	18,258	7,786
<b>General</b>						
Manchester District Nursing Institution	26,754	34,164	(£24,950)	-	(£5,093)	30,875
Levenshulme Trust for Sickness and Suffering	5,572	4,495	(£3,282)	-	(£1,374)	5,411
<b>Designated</b>						
Manchester District Nursing Institution	15,000	-	(£9,652)	-	(£5,348)	-
<b>Total Unrestricted Funds</b>	<b>91,681</b>	<b>128,742</b>	<b>(£148,403)</b>	<b>-</b>	<b>14,931</b>	<b>86,951</b>
<b>Total Funds</b>	<b>2,133,843</b>	<b>168,188</b>	<b>(£172,917)</b>	<b>(£112,684)</b>	<b>-</b>	<b>2,016,429</b>

## Manchester Relief in Need

### Notes to the Financial Statements for the Year Ended 30 September 2023

#### Note 13: Analysis of Net Assets between Funds

	<b>Unrestricted funds</b>	<b>Endowment Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>30 September 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 30 September 2023 are represented by:			
Investments	-	1,896,557	1,896,557
Current assets	93,554	148,103	241,657
Current liabilities	(39,482)	-	(39,482)
Transfer between funds	36,422	(36,422)	-
	<b>90,495</b>	<b>2,008,238</b>	<b>2,098,732</b>

#### *Prior Year Comparative*

	<b>Unrestricted funds</b>	<b>Endowment Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>30 September 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 30 September 2022 are represented by:			
Investments	-	1,835,817	1,835,817
Current assets	100,736	108,592	209,328
Current liabilities	(28,715)	-	(28,715)
Transfer between funds	14,931	(14,932)	(1)
	<b>86,951</b>	<b>1,929,477</b>	<b>2,016,428</b>

## Manchester Relief in Need

### Notes to the Financial Statements for the Year Ended 30 September 2023

#### Note 14: Merger Disclosures

Manchester Relief in Need (registered charity number 224271), Manchester Children's Relief in Need (registered charity number £249657), Manchester District Nursing Institution Fund (registered charity number 235916) and The Levenshulme Trust for the Relief of Sickness and Suffering (registered charity number 225116) merged with Manchester Relief in Need CIO (registered charity number 1197146) on 1 October 2022. The objects of the charities are the same.

#### Analysis of principal SoFA components for the current reporting period

	Manchester Relief in Need CIO (pre-merger)	Manchester Relief in Need (pre-merger)	Manchester Children's Relief in Need (pre-merger)	MDNIF (pre-merger)	LTRSS (pre-merger)	Charity (post merger)	Combined Total
Total income	-	-	-	-	-	117,109	117,109
Total expenditure	-	-	-	-	-	(£113,565)	(£113,565)
Net income/(expenditure)	-	-	-	-	-	3,544	3,544
Other gains / (losses)	-	-	-	-	-	78,760	78,760
<b>Net movement in funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,303</b>	<b>82,303</b>

#### Analysis of principal SoFA components for the previous reporting period

	Manchester Relief in Need CIO	Manchester Relief in Need	Manchester Children's Relief in Need	MDNIF	LTRSS	Combined Total
Total income	-	103,376	26,153	34,164	4,495	168,187
Total expenditure	-	(£102,775)	(£20,444)	(£46,416)	(£3,283)	(£172,917)
Net income/(expenditure)	-	601	5,709	(£12,252)	1,212	(£4,730)
Other gains / (losses)	-	(£20,827)	(£32,545)	(£59,312)	-	(£112,684)
<b>Net movement in funds</b>	<b>-</b>	<b>(£20,226)</b>	<b>(£26,836)</b>	<b>(£71,564)</b>	<b>1,212</b>	<b>(£117,415)</b>

#### Analysis of net assets at the date of merger

	Manchester Relief in Need CIO	Manchester Relief in Need	Manchester Children's Relief in Need	MDNIF	LTRSS	Combined Total
Net assets	-	399,181	656,280	960,968	-	2,016,429
<i>Represented by:</i>						
Unrestricted funds	-	42,880	7,786	36,286	-	86,951
Endowment Funds	-	356,301	648,494	924,683	-	1,929,478
<b>Total funds</b>	<b>-</b>	<b>399,180</b>	<b>656,280</b>	<b>960,968</b>	<b>-</b>	<b>2,016,429</b>

## **Manchester Relief in Need**

### **Notes to the Financial Statements for the Year Ended 30 September 2023**

**Note 15: Trustees remuneration and expenses**

The trustees received no remuneration or expenses for the performance of their duties (2022: £Nil). No Trustee expenses have been incurred (2023 £Nil).

**Note 16: Related party transactions**

A total of eight grants, totalling £3,134, were awarded to individuals where the support worker was Ifeoma Ogbologu (a trustee).

One grant for £329 was awarded to an individual where the individual was known to Howard Bowden through the course of his employment, but he did not apply on behalf of the individual.

**Note 17: Contingent Liabilities and Capital Commitments**

There were no contingent liabilities or capital commitments at the balance sheet date.

**MANCHESTER RELIEF IN NEED CIO**

England & Wales - Charity number 1197146

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# Accounts

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**Background**

As reported at the last Trustee meeting we are required to submit an annual report for the period from the date of registration of the CIO (15th December 2021) to 30th September 2022.

As the assets from the previous charities did not transfer until 1 October 2022 this will be a nil return and contain no financial information

***Will the Trustees approve the attached Annual Report?***

**Manchester Relief in Need CIO  
Trustees Annual Report & Accounts**

**Register Charity Number 1197146**

**For the period 15 December 2021  
to  
30 September 2022**

# **Manchester Relief in Need CIO**

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## Manchester Relief in Need CIO

### Legal and Administrative Information

<b>Trustees:</b>	Sharman Birtles (Chair)	Appointed 15 December 2021
	Spencer Howard Bowden	Appointed 15 December 2021
	Julie Denby	Appointed 15 December 2021
	Anna Addison	Appointed 15 December 2021
	Janet O'Connor	Appointed 15 December 2021
	Shirley Adams	Appointed 15 December 2021
	Ifeoma Ogbologu	Appointed 30 September 2022

**Bankers:** The Co-operative Bank  
1 Balloon Street  
Manchester  
M60 0AS

**Registered Address:** G104, Bolton Arena  
Arena Approach  
Horwich  
Bolton, BL6 6LB

**Charity Number:** 1197146

**Investment Advisers:** WH Ireland  
One New Bailey  
4 Stanley St  
Salford  
M3 5FT

**Trust Administrators:** Beyond Profit Ltd  
G104 Bolton Arena  
Arena Approach  
Horwich  
Bolton  
BL6 6LB

## **Manchester Relief in Need CIO**

### **Trustees' Annual Report**

#### **Structure, Governance and Management**

The Trust is a Charitable Incorporated Organisation and is a registered charity, number 1197146 (registration date 15 December 2021). The charity is an amalgamation of four other charities, these being:

Manchester Relief in Need	registered charity number 224271
Manchester Children's Relief in Need	registered charity number 249657
Manchester District Nursing Institution Fund	registered charity number 235916

The Levenshulme Trust for the Relief of Sickness and Suffering registered charity number 225116

The names of the present Trustees and Secretary are set out on page 1.

#### **Objectives and Activities for the Public Benefit**

The objects of the Trust are wide, as defined in the constitution and are for:

- The prevention or relief of poverty in the city of Manchester by providing grants and items to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
- The prevention or relief of poverty of persons in the city of Manchester, city of Salford and borough of Trafford who are sick, convalescent, disabled or infirm by providing grants and items to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

This is achieved through the giving of grants to both individuals and organisations.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant-making policy for the period.

#### **Achievements and Performance**

During the period in question the responsibility for the operations of the charity remained with the individual charities outlined above. The assets of the above charities were transferred to the CIO on 1 October 2022.

#### **Financial Review and Results for the period from 15 December 2021 to 30 September 2022**

During the period in question the CIO had no income or expenditure, assets or liabilities, therefore this is a nil return.