

CHEETHAM HILL ADVICE CENTRE

COMPANY REGISTRATION NO: 7253445
(England)

CHARITY REGISTRATION NO: 1136328

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH MARCH 2021**

Community Accountancy Service Ltd.
The Grange,
Pilgrim Drive, Beswick,
Manchester,
M11 3TQ.



CHEETHAM HILL ADVICE CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2020

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CHEETHAM HILL ADVICE CENTRE

Report of the Trustees for the Year Ended 30th March 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Reference and administrative information

Charity Name: Cheetham Hill Advice Centre

Charity Number: 1136328

Company No: 7253445

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and to the date of filing were as follows:

Sarah Sedge

Andrew Alexander Gridley

Khouloud Azzouni

Mary Atkinson

Revd. Sarah Fletcher

Tracy Langton

Amer Salam

Val Bayliss-Brideaux

Mohammed Ali (appointed 16th November 2020)

Jane Eberhart (appointed 16th November 2020)

Guy Johnson (appointed 16th November 2020)

Herbert McKenzie (appointed 16th November 2020)

Key management personnel: Trustees and Directors

Sarah Sedge Chair of Trustees

Guy Johnson Treasurer (appointed 16th November 2020)

Senior managers

Sinéad O'Connor

Registered Office

1-3 Morrowfield Avenue, Manchester, M8 9AR

CHEETHAM HILL ADVICE CENTRE

Independent Examiners

Community Accountancy Service Limited
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Bankers

Cooperative Bank plc, 70-72 Cross Street, Manchester, M2 4JG
CAF Bank, 25 Kings Hill Avenue, West Mailing, Kent, ME19 4JQ

Objectives and activities

The purposes of the charity are to promote any charitable purpose for the benefit of residents of the City of Manchester, but primarily for the benefit of the community in Cheetham and Crumpsall and in particular the advancement of education, the furtherance of health, the relief of poverty, distress and sickness.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through the provision of quality assured social welfare advice, information and support, to enable residents to lift themselves out of poverty, and to improve their quality of life and general health and wellbeing. It increases the capabilities of individuals through running a volunteer development programme, recruiting and training a diverse group of local people to ensure services are culturally and linguistically appropriate and accessible, and it increases the capabilities of other organisations by running outreach services, by offering training to their volunteers, and by providing them with a consultancy advice service.

Structure, governance and management

Cheetham Hill Advice Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13th May 2010. It is registered as a charity with the Charity Commission (dated 14th June 2010).

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting, with the officers being elected from the Board. The number of trustees shall not be less than three but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum.

Trustee induction and training

New trustees are given a formal induction from the Manager that includes an overview of the charity's activities and funding as well as copies of all the relevant written policies, and provided with access to external training to further develop their knowledge of trustee roles and responsibilities.

CHEETHAM HILL ADVICE CENTRE

Organisation

The board of trustees administers the charity. The board normally meets monthly, with a break in August. A Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year such related party transactions are reported in Note 10.

A review of our achievements and performance

From April 2020 to March 2021 we resolved 3248 cases for 1481 individuals and families throughout the year. We managed debt worth £148,498 and raised an additional £1.2 million in income for people (£1,217,818 in total). As of 30th March 2021 we had 1577 cases open for 893 people.

The service began working remotely from 30 March 2020. The charity has operated throughout the pandemic with not one day of service delivery missed. A large amount of work was carried out in the first quarter of the financial year. Digital access points were developed and people were helped to begin using multiple ways to communicate with the charity and official agencies.

The charity spent the first quarter of the financial year responding to the challenges posed to the community by the start of the Covid-19 pandemic, the resulting lockdown and economic impact. The charity also worked with local partners to combat misinformation in the community and to share accurate information about safety and health. This continued throughout the year as information about the vaccine programme and the testing regime became available. The charity was able to combine its existing relationships of trust to speak directly with people as well as using online methods to reach others with access to digital information.

CHEETHAM HILL ADVICE CENTRE

Financial review

Trustees conducted their annual and business financial reviews in April 2020. These were also revisited in July 2020 to ensure a robust management in light of the changed operating environment caused by the Covid pandemic. A full review of the charity's three-year business plan began in February 2021.

Core funding comes from Manchester City Council via a sub-contract with Citizens Advice Manchester. This partnership work involves Cheetham Hill Advice Centre working alongside Citizens Advice Manchester and Shelter to deliver Manchester's citywide advice contract. This contract is from Manchester City Council and is managed by the Directorate for Commissioning. The current contract provides income for Cheetham Hill Advice Centre until 2022 with the possibility of a further extension until 2024.

In the past year, we worked with local partners in North Manchester to provide a place-based response to the Covid pandemic and the impact of lockdown and economic reduction. We fundraised £99,431 of Government funding from the Coronavirus Community Support Fund, distributed by The National Lottery Community Fund. This funding was shared amongst eight partners and ourselves. The income raised was used to increase capacity and improve safety across the partnership as well as funding some resources directly for the community. This work was independently evaluated highlighting the impact of this essential work on local residents, in the community and within the partner organisations.

Other key funders over the past year have been The National Lottery Community Fund Reaching Communities programme, the Henry Smith Charity, A Manchester City Council 'Our Manchester Voluntary and Community Sector grant', the Peter Kershaw Trust and the John Grant Davies Trust. We worked with Women Asylum Seekers Together (WAST) to deliver work funded by The Spotlight Fund. We received short-term funding to deliver specific responses to Covid via Greater Manchester Mental Health NHS Foundation Trust's Manchester Wellbeing Fund and the We Love Mcr Charity.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

CHEETHAM HILL ADVICE CENTRE

Reserves policy and going concern

The balance held in unrestricted reserves at 30th March 2021 was £101,899 of which £100,967 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees wrote an 18 month budget to ensure the charity is financially robust during the next two years and would be able to respond to significant changes while still keeping a minimum of three month's unrestricted reserves.

Having regard to the budget the trustees consider that the charity is a going concern. The charity's reliance on grant funding is managed through a flexible approach to staffing, with employees redeployed across to other projects wherever possible if one funding stream ends and new funding is brought on stream.

Risk management

The trustees conducted a review of the charity's Risk Management Policy in May 2020. This identified the major risks to which the charity is exposed and systems established to mitigate those risks. The risk management plan was also reviewed in May 2020. The charity reviewed their business plan and have written a three year plan for 2021-2024.

Plans for future periods

The charity has developed a fundraising strategy and is working to bolster services for the increased need that they know is growing in the community. They have also begun working with businesses to develop ways for companies to support the charity via the provision of pro bono services.

The charity has identified the funds to improve resilience in communications and IT access along with building improvements in the advice centre. This has led to a list of improvements that will be delivered on a priority basis over the next financial year.

The charity has developed further partnerships in order to ensure residents in other parts of Manchester can access face-to-face advice services. This has included working with organisations and groups who are well placed to provide service complementary to the work of Cheetham Hill Advice Centre within the local area and across Manchester

CHEETHAM HILL ADVICE CENTRE**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Cheetham Hill Advice Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees



Sarah Sedge - Chair

Date: 27th October 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHEETHAM HILL ADVICE CENTRE

I report on the accounts of the company for the year ended 30th March 2021, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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(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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



EL Anderson MA FCA CTA,
Community Accountancy Service Ltd,
The Grange, Pilgrim Drive,
Beswick, Manchester, M11 3TQ
Date: 27th October 2021

BALANCE SHEET AS AT 30 MARCH 2021

Registration Number: 7253445

	NOTES	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	11		2,704		1,940
CURRENT ASSETS					
Debtors & Prepayments	12	24,738		8,316	
Cash at Bank & In Hand		190,069		169,601	
		<u>214,807</u>		<u>177,917</u>	
LIABILITIES:					
Amounts falling due within one year	14	<u>(79,107)</u>		<u>(72,191)</u>	
		<u>(79,107)</u>		<u>(72,191)</u>	
<i>Client Account:</i>					
Client Ledger		(285)		(285)	
Cash at Bank		<u>285</u>		<u>285</u>	
		<u>-</u>		<u>-</u>	
NET CURRENT ASSETS			135,700		105,726
TOTAL NET ASSETS			<u>138,404</u>		<u>107,666</u>
THE FUNDS OF THE CHARITY					
Unrestricted Reserves	17		101,899		93,208
Restricted Reserves	17		36,505		14,458
TOTAL CHARITY FUNDS			<u>138,404</u>		<u>107,666</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved on behalf of the Board





) Trustee

Guy Johnson

) Trustee

Sarah Sedge

Date: 27th October 2021

The notes on pages 11 to 17 form part of these accounts.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 30TH MARCH 2021
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 30.03.21 Total Funds £	Year Ended 30.03.20 Total Funds £
INCOME FROM:					
Donations and Legacies		1,177	-	1,177	1,225
Investment Income		8	-	8	27
Other Trading Activities	5	(667)	-	(667)	2,434
Charitable Activities	4	64,850	299,519	364,369	218,305
Other Income		82	-	82	-
TOTAL		65,450	299,519	364,969	221,991
EXPENDITURE ON:					
Raising Funds	6	(1,251)	-	(1,251)	(1,356)
Charitable Activities	7	(54,178)	(278,802)	(332,980)	(223,745)
TOTAL		(55,429)	(278,802)	(334,231)	(225,101)
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS		10,021	20,717	30,738	(3,110)
TRANSFER BETWEEN FUNDS	16	(1,330)	1,330	-	-
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR AFTER TRANSFERS		8,691	22,047	30,738	(3,110)
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		93,208	14,458	107,666	110,776
TOTAL FUNDS CARRIED FORWARD	16	101,899	36,505	138,404	107,666

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 17 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30th MARCH 2021

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH
FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net movement in funds	30,738	(3,110)
Add back depreciation	1,886	3,336
Deduct investment income	(8)	(27)
Decrease/(increase) in debtors	(16,422)	17,317
Increase/(decrease) in creditors	6,916	45,011
Net cash used in operating activities	23,110	62,527
Cash flows from investment activities:		
Interest	8	27
Purchase of fixed assets	(2,650)	(1,854)
Net cash provided by investing activities	(2,642)	(1,827)
 Increase/(decrease) in cash and cash equivalents during the year	 20,468	 60,700
 Cash and cash equivalents brought forward	 169,601	 108,901
Cash and cash equivalents carried forward	190,069	169,601

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2021

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1. ACCOUNTING POLICIES**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There were 12 restricted funds during the year.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Operating income represents grants, contracts, secondment fees and sundry income receivable.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 8.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 7.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2021

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(h) Tangible fixed assets and depreciation

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Computer	33.33% on cost
Office Equipment & Fittings	25% on cost

(i) Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not currently registered for VAT.

(j) Pensions

The trustees implemented an auto enrolment pension scheme from June 2016. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions. Costs are charged to expenditure in the period incurred.

(k) Contingent liabilities

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

(l) Debtors

Trade and other debtors are recognised at settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) 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 provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 NET INCOME FOR THE YEAR

This is stated after charging:

Depreciation - owned assets
Independent Examiners Fees
Other financial services

2021	2020
£	£
1,886	3,336
975	975
1,081	1,249

3 TAX ON SURPLUS ON ORDINARY ACTIVITIES

(See taxation policy note above)

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4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£	£	£	£
<i>Grants:</i>						
Henry Smith Charity	-	49,800	49,800	-	6,934	6,934
National Lottery - Reaching Communities	-	128,523	128,523	-	127,642	127,642
National Lottery Covid	-	99,431	99,431	-	-	-
Peter Kershaw Trust	-	-	-	-	4,000	4,000
MCC - Wellbeing	-	500	500	-	-	-
Love Manchester	-	2,872	2,872	-	-	-
Our Manchester VCE Grant	-	18,393	18,393	-	18,393	18,393
<i>Contracts:</i>						
CAB - advice services	58,349	-	58,349	56,650	-	56,650
Other - advice services	6,501	-	6,501	4,686	-	4,686
	64,850	299,519	364,369	61,336	156,969	218,305

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2021 (cont...)

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Contribution to Office Facilities	(667)	-	(667)	1,934	-	1,934
Talks and Presentations	-	-	-	500	-	500
Fundraising Events	-	-	-	-	-	-
	(667)	-	(667)	2,434	-	2,434

6 COST OF RAISING FUNDS

	£	£	£	£	£	£
Employment Costs	858	-	858	766	-	766
Rent, Rates and Insurance	81	-	81	86	-	86
Heat, Light & Water	181	-	181	133	-	133
Repairs and Maintenance	86	-	86	255	-	255
Cleaner & Cleaning Materials	45	-	45	116	-	116
	1,251	-	1,251	1,356	-	1,356

7 EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Charitable Activities				
Employment Costs	48,434	142,444	190,878	169,428
External Evaluations	1,875	4,525	6,400	-
Recruitment	300	400	700	454
Project Partners	-	85,168	85,168	-
Interpreting	-	389	389	-
Client expenses	-	169	169	-
Staff Training	272	796	1,068	-
Staff Travel	-	-	-	266
Staff Welfare	-	-	-	25
DBS Checks	-	-	-	244
Volunteer Expenses	-	15	15	458
Volunteer Training	-	38	38	1,506
Volunteer Travel	-	-	-	1,247
Support Costs	1,374	44,363	45,737	40,184
Governance Costs	1,923	495	2,418	9,933
	54,178	278,802	332,980	223,745
Restricted Funds			278,802	161,154
Unrestricted Funds			54,178	62,591
			332,980	223,745

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2021 (cont...)

8 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	<i>Basis of Apportionment</i>	General Support £	Governance £	Total 2021 £	Total 2020 £
Support Costs					
Employment Costs	<i>Staff Time</i>	17,153	-	17,153	14,544
Rent, Rates and Insurance	<i>Space Used</i>	1,537	-	1,537	1,640
Heat, Light & Water	<i>Space Used</i>	3,435	-	3,435	2,520
Repairs and Maintenance	<i>Space Used</i>	1,638	-	1,638	4,852
Cleaner & Cleaning Materials	<i>Space Used</i>	852	-	852	2,211
Computer Maintenance & Software	<i>Space Used</i>	3,938	-	3,938	3,031
Minor Equipment	<i>Space Used</i>	420	-	420	346
Printing and Stationery	<i>Staff Time</i>	1,871	-	1,871	2,605
Telephone and Post	<i>Staff Time</i>	5,397	-	5,397	3,710
Publications and Subscriptions	<i>Staff Time</i>	1,900	-	1,900	1,613
Professional Indemnity Insurance	<i>Staff Time</i>	2,571	-	2,571	2,040
Depreciation	<i>Staff Time</i>	1,886	-	1,886	3,336
Room Hire	<i>Staff Time</i>	-	-	-	787
PPE		2,058	-	2,058	-
Bank Charges		-	-	-	4
Sundries		-	-	-	7
Consultancy		-	948	948	3,863
Management Committee & AGM Expenses		-	495	495	784
Accountancy & Payroll		1,081	975	2,056	2,224
		<u>45,737</u>	<u>2,418</u>	<u>48,155</u>	<u>50,117</u>

9 STAFF NUMBERS AND COSTS

	2021 £	2020 £
Wages and Salaries	193,944	171,471
Social Security Costs	11,349	10,335
Pension Costs	3,596	2,932
	<u>208,889</u>	<u>184,738</u>

The charity employed 11 staff during the year, with an average of 9.

The average number of employees, as a full time equivalent was:

Management & Administration	2	2
Provision of Services	5	5
	<u>7</u>	<u>7</u>

The charity considers its key management personnel comprises the trustees and manager. The total employment benefits, including employer pension contributions of the key management personnel was £25,738 (previous year: £24,965), No employees has benefits in excess of £60,000 (2020: none).

10 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration was paid or payable directly or indirectly out of the funds of the charity during the year to any trustees or to any persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the non-executive trustees in respect of the period.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2021 (cont...)

11 TANGIBLE FIXED ASSETS

	Furniture & Equipment	Computer Equipment	Total
	£	£	£
COST			
At 31 March 2020	9,177	9,853	19,030
Additions	1,009	1,641	2,650
Disposals			-
At 30 March 2021	10,186	11,494	21,680
DEPRECIATION			
At 31 March 2020	8,707	8,383	17,090
Charge for Period	487	1,399	1,886
Disposals			-
At 30 March 2021	9,194	9,782	18,976
NET BOOK VALUE			
At 30 March 2021	992	1,712	2,704
At 30 March 2020	470	1,470	1,940

12 CAPITAL COMMITMENTS

	2021	2020
	£ nil	£ nil
Contracted but not provided for		

13 DEBTORS

	£	£
Other Debtors	16,172	666
Accrued Income	4,721	4,721
Prepayments	3,845	2,929
	24,738	8,316
Restricted Funds	16,090	5,726
Unrestricted Funds	8,648	2,590
	24,738	8,316

14 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
Deferred Income	76,117	67,369
Other Creditors	919	2,937
Other Taxes	150	150
Accruals	1,921	1,735
	79,107	72,191
Restricted Funds	77,324	70,165
Unrestricted Funds	1,783	2,026
	79,107	72,191

15 DEFERRED INCOME

	£	£
Deferred income comprises grants paid in advance.		
Balance brought forward as at 31st March	67,369	23,271
Amount released to income earned from charitable activities	(67,369)	(23,271)
Amount deferred in year	76,117	67,369
Balance carried forward as at 30th March	76,117	67,369

All deferred income is restricted.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2021 (cont...)

16 ANALYSIS OF CHARITABLE FUNDS

	Balance at 31 March 2020	Incoming	Transfers	Outgoing	Balance at 30 March 2021
	£	£	£	£	£
RESTRICTED FUNDS					
Lloyds TSB Foundation	2,713				2,713
NW Legal Services Trust	1,092	-		-	1,092
John Grant Davies Trust	464	-		(52)	412
Henry Smith Charity	2,323	49,800		(36,649)	15,474
National Lottery - Reaching Communities	(1,134)	128,523		(119,005)	8,384
National Lottery Covid	-	99,431		(99,431)	-
Peter Kershaw Trust	5,777	-		-	5,777
MCC - Wellbeing	-	500		(169)	331
Love Manchester	-	2,872		(2,872)	-
Our Manchester VCE Grant	405	18,393	795	(19,593)	-
Arcon Housing	1,500	-		-	1,500
Capital:					
DWP (Access to Work)	258	-		(235)	23
Our Manchester VCE Grant	1,060	-	535	(796)	799
	14,458	299,519	1,330	(278,802)	36,505
<i>Unrestricted Funds:</i>					
General	93,208	65,450	(1,330)	(55,429)	101,899
<i>Total Unrestricted Funds:</i>	93,208	65,450	(1,330)	(55,429)	101,899
TOTAL	107,666	364,969	-	(334,231)	138,404

	Balance at 31 March 2019	Incoming	Transfers	Outgoing	Balance at 30 March 2020
	£	£	£	£	£
RESTRICTED FUNDS					
Lloyds TSB Foundation	2,713				2,713
United Utilities	243			(243)	-
NW Legal Services Trust	3,436			(2,344)	1,092
John Grant Davies Trust	464				464
Henry Smith Charity	2,540	6,934		(7,151)	2,323
National Lottery - Reaching Communities	(1,109)	127,642		(127,667)	(1,134)
Peter Kershaw Trust	3,482	4,000		(1,705)	5,777
Our Manchester VCE Grant	2,810	18,393	(1,327)	(19,471)	405
Arcon Housing	1,500				1,500
Capital:					
Arcon Housing	334			(334)	-
DWP (Access to Work)	493			(235)	258
Our Manchester VCE Grant	351		1,327	(618)	1,060
Big Lottery - Reaching Communities	1,386			(1,386)	-
	18,643	156,969	-	(161,154)	14,458
<i>Unrestricted Funds:</i>					
General	92,133	65,022	-	(63,947)	93,208
<i>Total Unrestricted Funds:</i>	92,133	65,022	-	(63,947)	93,208
TOTAL	110,776	221,991	-	(225,101)	107,666

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 MARCH 2021 (cont...)

Purpose of funds:-

Lloyds TSB Foundation
 The John Grant Davies Trust
 NW Legal Services Trust
 Henry Smith Charity
 National Lottery - Reaching Communities

National Lottery Covid
 Peter Kershaw Trust
 MCC - Wellbeing
 Love Manchester
 Our Manchester VCE Grant

Mcr & Warrington Area Quaker Meeting
 Talisman Charitable Trust
 Arcon Housing

Contribution towards:

- towards the salary of a senior case worker
 - towards volunteer expenses
 - towards follow-on training costs for volunteers
 - towards the Advice Service
 - towards the Advice Service, includes future depreciation of £738
 - towards Steps for Survival project partnership
 - towards organisational review and consultation
 - towards mobiles & tablets for clients
 - towards extra staff assistance
 - towards supporting volunteers and the Advice Service. This grant is fully spent, the remaining balance represents future depreciation.
 - towards the Advice Service
 - Client welfare
 - towards volunteer expenses & equipment

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets £	Net Current Assets £	2021 Total £	Fixed Assets £	Net Current Assets £	2020 Total £
Restricted Funds	1,772	34,733	36,505	1,530	12,928	14,458
Unrestricted	932	100,967	101,899	410	92,798	93,208
	<u>2,704</u>	<u>135,700</u>	<u>138,404</u>	<u>1,940</u>	<u>105,726</u>	<u>107,666</u>

18 COMPANY STATUS

The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £10 in event of winding up.

19 CONTINGENT LIABILITIES

There were no contingent liabilities at 30th March 2021 (2020 £nil).

20 GOING CONCERN

The company's main source of income is grant funding and advice services. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently the accounts do not include any adjustments that would be necessary if the funding sources should cease.

21 POST BALANCE SHEET EVENTS

The trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented. The trustees updated the business plan and risk management strategies to respond to the many issues arising from coronavirus and the lockdown which followed. The charity took proactive steps to guarantee all funding remained in place as well as investing in the infrastructure needed to ensure remote working for all staff and an uninterrupted provision of this much-needed service. This planning has meant that there are no unforeseen reductions in income and no impact on the charity as an on-going concern.

22 ULTIMATE CONTROLLING PARTY

The company is under the shared control of the Trustees named on Page 1.
 There is no one person with significant control.