

INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)

REGISTERED CHARITY NUMBER : 1040167

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Pages	Index
1 - 4	Trustees Annual Report
5	Independent Examiners Report
6	Statement of Financial Activities
7	Balance Sheet
8	Statement of Cash Flows
9 - 14	Notes to the Accounts
15	(For Management Purposes Only) Detailed Income and Expenditure Account

INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)

Report of the trustees for the year ended 31st March 2022

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Indian Senior Citizen's Centre (Manchester)
Charity Number: 1040167

Trustees

<i>Honorary President (non trustee)</i>	Mr Harridutt Seth
<i>Chair</i>	Mr Niranjan Bhatt
<i>Vice Chair</i>	Mr Madanlal Gupta
<i>Gen. Secretary</i>	Mr Suresh Chandra Patel
<i>Treasurer</i>	Mr Hasmukh Patel
<i>Member</i>	Dr Mrs Saraswati Sinha
<i>Member</i>	Mrs Jasuben Modi
<i>Member</i>	Mrs Kashiben Patel

Admin Assistant

Mrs Bharti Hindocha

Principal Office

Indian Senior Citizen's Centre
16-18 Whalley Road
Manchester
M16 8AB

Independent Examiners

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

Bankers

Bank of India 182 Soho Road Handsworth Birmingham B21 9LP	Bank of Baroda 50 Swan Street Manchester M4 5JU	State Bank of India Carlton House, 18 Albert Square Manchester M2 5PE
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Structure, governance and management

The Charity is a registered charity under a constitution dated 20th May 1993 and subsequently updated, on 16th November 2009.

INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)

Appointment of trustees

New trustees are at the Annual General Meeting. Notice is given to all members 21 days before the meeting.

- The trustees should comprise between 7 and 10 members with a minimum of 2 trustees being women.
- The elected members nominate the officers.
- The trustees nominate one Honorary President who will serve for up to 2 years from amongst former trustee officers and may co-opt not more than 3 co-opts where specific skill is required to develop the centre and who shall be full members of the centre.
- All the elected members will automatically retire after 2 years, but shall be eligible for re-election or being co-opted.

Trustee induction and training

- New trustees undergo a period of induction for one week and get skills training relevant to them.

Objectives and activities

“We aim to enhance the quality of life and enable independent living of the Indian Elderly by providing services in support of their social, medical and welfare needs.”

- To promote the relief of elderly people, in particular the elderly Indians, in any manner deemed by law to be charitable within the City of Manchester and surrounding areas with which the Centre is contracted.
- To provide provisions to meet basic and culturally sensitive needs of the elderly living in the above mentioned areas.
- To raise awareness of the specific needs of the elderly in order to strengthen linkages and support systems with the voluntary and statutory sector.
- To better utilise and develop under-used community facilities and buildings in both statutory and voluntary sectors for use by elderly in the above mentioned areas.
- To provide culturally sensitive day resource services, including a luncheon club, recreational facilities including customary food, social activities, entertainment, games, outings, visits and preventative health care and rehabilitation facilities i.e. physiotherapy, occupational therapy, chiropody, exercise classes and Indian dancing classes.
- To provide a platform for the development of mutual self-help, which in turn ensures a better quality of life and social care for the independent living of the elderly.
- To liaise with statutory and non-statutory sectors on planning, adoption and implementation of effective policies.
- To affiliate to the National Federation of Community Associations and to other organisations with similar charitable objects.

A review of our achievements and performance: How our activities delivered public benefit:

Since the re-opening of the centre after Covid it has been a slow process in bringing members to the centre due to the long periods being at home. As the months have passed by more and more new members have joined the centre. With the services we have delivered a number of deaf people have also joined the centre.

Financial review

In the year to 31st March 2022 the charity had a total income of £68,541 (2021 £44,803) and total expenditure of £115,299 (2021: £65,959). This resulted in a net deficit for the year of £46,758 (2021: deficit £21,156) which was funded from our reserves. At the end of the financial year restricted

INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)

reserves stood at £90,615 of which £90,059 related to part of the book value of the building. At 31st March 2022 £790,473 was held on fixed term deposits maturing between 2022 and 2024.

Investment powers and policy

Monies not required for day to day running costs are held in interest bearing fixed term deposits.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £833,333 of which £792,335 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 24 months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Trustees consider, having regard to the cash deposits and budget for the next twelve months, that the charity is a going concern.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods:

For the future plans of successfully carrying out the activities of the centre the Management Committee will have regular talks with the current members. The Management committee is aware that a large population of the Indian community in Manchester is getting older and the committee is looking at ways and means to attract them to the centre.

Since the local councils have sharply cut the funding for day centres like ours we find it very difficult to provide services to our members. However, we the management committee is not going to give up and find different ways and means to raise funds for our routine activities and engage our members.

INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)**Trustees responsibilities in relation to the financial statements**

The charity trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources, of the charity 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. 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.

Approved by the trustees on 5th December 2022 and signed on their behalf by:



Mr Niranjana Bhatt
Chair of Trustees

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)
REGISTERED CHARITY NO. 1040167**

I report on the accounts of the charity, for the Year Ended 31ST March 2022 which are set out on pages 6 to 14.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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 preparing 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.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- 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 Examiners 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 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 have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to 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.

Signed: 

E.L Anderson MA FCA CTA
Date: 5th December 2022

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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.3.22 Total Funds £	Year Ended 31.3.21 Total Funds £
INCOME FROM:					
Donations & Legacies	(2)	1,699	-	1,699	190
Charitable Income	(3)	14,551	43,242	57,793	30,183
Income from Trading Activities	(4)	-	-	-	800
Bank Interest		8,708	-	8,708	13,630
Other Income		341	-	341	-
TOTAL		25,299	43,242	68,541	44,803
EXPENDITURE ON:					
Raising Funds	(5)	-	-	-	(410)
Charitable Activities	(6)	(47,922)	(67,377)	(115,299)	(65,549)
TOTAL		(47,922)	(67,377)	(115,299)	(65,959)
NET INCOME (EXPENDITURE)		(22,623)	(24,135)	(46,758)	(21,156)
TRANSFER BETWEEN FUNDS	(13)	-	-	-	-
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		855,956	114,750	970,706	991,862
Total Funds Carried Forward	(14)	<u>833,333</u>	<u>90,615</u>	<u>923,948</u>	<u>970,706</u>

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 9 to 14 form part of these accounts.

INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)

7

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets	(10)	131,057	154,377
CURRENT ASSETS			
Debtors	(11)	7,367	35,316
Bank Deposits		790,473	751,606
Cash at Bank and in Hand		27,179	30,654
		825,019	817,576
LIABILITIES:			
Amounts falling due within one year	(12)	(32,128)	(1,247)
		792,891	816,329
NET CURRENT ASSETS		923,948	970,706
ACCUMULATED FUNDS			
Restricted	(13)	90,615	114,750
Unrestricted	(13)	833,333	855,956
		923,948	970,706

Approved and signed on behalf of the Trustees Management Committee

 Chair

Mr Niranjan Bhatt

) Treasurer

Mr Hasmukh Patel



Date 5th December 2022

The notes on pages 9 to 14 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2022

Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net movement in funds	(46,758)	(21,156)
Add back depreciation	23,320	25,674
Deduct investment income	(8,708)	(13,630)
Deduct profit on sale of fixed assets	-	-
Decrease/(increase) in debtors	27,949	(5,280)
Increase/(decrease) in creditors	30,881	(7,676)
Net cash used in operating activities	<u>26,684</u>	<u>(22,068)</u>
Cash flows from investment activities:		
Interest	8,708	13,630
Sale of Fixed Assets	-	-
Purchase of fixed assets	-	(769)
Net cash provided by investing activities	<u>8,708</u>	<u>12,861</u>
Increase/(decrease) in cash and cash equivalents during the year	35,392	(9,207)
Cash and cash equivalents brought forward	782,260	791,467
Cash and cash equivalents carried forward	<u><u>817,652</u></u>	<u><u>782,260</u></u>

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) issued 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 are 4 restricted funds at the year end. 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 13.

(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.

(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 7.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 6.

(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:-

Buildings	2% on cost
Building Improvements	10% on cost
Vehicles	25% on cost
Computers	25% on cost
Furniture & Equipment	25% on cost

The charity, being a public benefit entity, does not consider that it holds the buildings as an investment. The building was purchased using a grant from the National Lotteries Charity Board (Community Fund) and is stated at cost less depreciation.

(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 charity contributes to a defined contribution pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(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 the 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 the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
2 DONATIONS & LEGACIES						
Donations	1,699	-	1,699	180	-	180
Gift Aid	-	-	-	10	-	10
	1,699	-	1,699	190	-	190
3 INCOME FROM CHARITABLE ACTIVITIES						
	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Manchester City Council	6,163	-	6,163	-	-	-
CJRS	-	3,616	3,616	-	6,504	6,504
Manchester Well Being	-	-	-	-	500	500
Trafford Winter Resilience	-	15,000	15,000	-	-	-
Trafford Housing Trust	-	5,726	5,726	-	-	-
Bury MBC	-	3,328	3,328	-	2,920	2,920
National Lottery Covid	-	-	-	-	10,000	10,000
NHS Manchester CCG	-	10,280	10,280	-	10,259	10,259
JT Blairs	-	2,000	2,000	-	-	-
Other Small Grants	-	3,292	3,292	-	-	-
Members Meals	5,506	-	5,506	-	-	-
Members Holidays & Trips	460	-	460	-	-	-
Members Transport Service	2,422	-	2,422	-	-	-
	14,551	43,242	57,793	-	30,183	30,183

4 INCOME FROM TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Room Hire	-	-	-	800	-	800
	-	-	-	800	-	800

5 EXPENDITURE ON RAISING FUNDS

	£	£	£	£	£	£
Employment Costs	-	-	-	410	-	410
	-	-	-	410	-	410

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Employment Costs	927	14,719	15,646	-	10,961	10,961
Freelance & Sessional Work	30	1,653	1,683	992	-	992
Meals & Food	2,092	5,450	7,542	-	-	-
Physiotherapy, Chiroprody, Exercise Classes etc	-	875	875	-	238	238
Travel & Transport	33	740	773	-	-	-
Vehicle Costs	39	4,960	4,999	3,022	-	3,022
Members Holidays & Trips	-	975	975	-	-	-
Celebration & Events	250	300	550	-	-	-
Support Costs	42,590	36,505	79,095	17,168	30,601	47,769
Governance Costs	1,961	1,200	3,161	2,567	-	2,567
	47,922	67,377	115,299	23,749	41,800	65,549

7 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	General Support £	Governance £	Total 2022 £	General Support £	Governance £	Total 2021 £
Employment Costs	7,322	1,292	8,614	6,924	1,228	8,152
Premises Costs	14,168	-	14,168	8,282	-	8,282
Website	1,290	-	1,290	-	-	-
Legal Fees	900	-	900	4,450	-	4,450
Day Care Costs	-	-	-	(4,827)	-	(4,827)
Repairs & Maintenance	7,785	-	7,785	3,273	-	3,273
Printing, Stationery & Post	261	-	261	297	-	297
Insurance	1,934	-	1,934	1,945	-	1,945
Minor Equipment	831	-	831	470	-	470
Television, Telephone & Internet	1,128	-	1,128	1,136	-	1,136
Depreciation	23,320	-	23,320	25,674	-	25,674
Sundries	117	-	117	145	-	145
Compensation*	20,000	-	20,000	-	-	-
Bank Charges	39	-	39	-	-	-
Accountancy & Payroll	-	1,869	1,869	-	1,339	1,339
	79,095	3,161	82,256	47,769	2,567	50,336

*Settlement in respect of work done on the building prior to rescindment of rental arrangement.

INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

12

8 STAFF COSTS

	2022	2021
	£	£
Wages and Salaries	24,260	19,523
Employers National Insurance	-	-
Pension Costs	-	-
	<u>24,260</u>	<u>19,523</u>

The charity considers its key management personnel comprises the trustees.

The total employment benefits, including employer pension contributions of the key management personnel were £nil. No employee has benefits in excess of £60,000.

The charity employed 3 people during the year (full time equivalent of 1 person).

The average number of employees, working on a part time or sessional basis, analysed by function was:

Client Care Services	2	2
Management & Administration	1	1
	<u>3</u>	<u>3</u>

9 TRUSTEES' REMUNERATION AND EXPENSES

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

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

10 FIXED ASSETS

	Buildings	Building Improvements	Vehicles	Computer Equipment	Security, Furniture & Equipment	Total
	£	£	£	£	£	£
COST						
As at 1st April 2021	202,200	700,265	121,523	25,368	129,400	1,178,756
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at 31 March 2022	<u>202,200</u>	<u>700,265</u>	<u>121,523</u>	<u>25,368</u>	<u>129,400</u>	<u>1,178,756</u>
DEPRECIATION						
As at 1st April 2021	93,012	676,907	100,269	24,791	129,400	1,024,379
Charge for year	4,044	10,307	8,777	192	-	23,320
Disposals	-	-	-	-	-	-
As at 31 March 2022	<u>97,056</u>	<u>687,214</u>	<u>109,046</u>	<u>24,983</u>	<u>129,400</u>	<u>1,047,699</u>
NET BOOK VALUE						
As at 31 March 2022	<u>105,144</u>	<u>13,051</u>	<u>12,477</u>	<u>385</u>	<u>-</u>	<u>131,057</u>
As at 31 March 2021	<u>109,188</u>	<u>23,358</u>	<u>21,254</u>	<u>577</u>	<u>-</u>	<u>154,377</u>

11 DEBTORS

	2022	2021
	£	£
Other Debtors	2,570	-
Accrued Income	2,754	32,950
Prepayments	2,043	2,366
	<u>7,367</u>	<u>35,316</u>

In 2022 £2,570 relates to restricted debtors, 2021 £nil.

12 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other Creditors	163	137
Deferred Income	8,999	-
Accruals	22,966	1,110
	<u>32,128</u>	<u>1,247</u>

DEFERRED INCOME

	2022	2021
	£	£
Deferred income brought forward	-	-
Deferred in the year	8,999	-
Deferred income carried forward	<u>8,999</u>	<u>-</u>

Deferred income relates to restricted funds. All other liabilities relate to unrestricted funds.

INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

13

13 MOVEMENT IN FUNDS OF THE CHARITY

	Balance 1 April 2021	Incoming	Transfers	Outgoing	Balance 31 March 2022
	£	£	£	£	£
Restricted Funds:					
Manchester City Council	21,194	-	-	(21,194)	-
Trafford MBC Winter Resilience	-	15,000	-	(15,000)	-
Trafford Housing Trust (£8,999 deferred)	-	5,726	-	(5,203)	523
CJRS	-	3,616	-	(3,616)	-
Bury MBC	-	3,328	-	(3,328)	-
NHS Manchester CCG	-	10,280	-	(10,280)	-
JT Blairs	-	2,000	-	(2,000)	-
Forever Manchester	-	1,000	-	(1,000)	-
Costco	-	1,500	-	(1,500)	-
Alpkit	-	360	-	(360)	-
Manchester Airport	-	432	-	(432)	-
Members Holidays & Trips	33	-	-	-	33
	21,227	43,242	-	(63,913)	556
Restricted Capital Funds:					
Community Fund - building	14,049	-	-	(520)	13,529
Insurance Claim - building	79,474	-	-	(2,944)	76,530
	93,523	-	-	(3,464)	90,059
TOTAL	114,750	43,242	-	(67,377)	90,615
Unrestricted Funds:					
General	795,102	25,299	-	(28,066)	792,335
Unrestricted Capital Funds	60,854	-	-	(19,856)	40,998
TOTAL	855,956	25,299	-	(47,922)	833,333
	970,706	68,541	-	(115,299)	923,948

Previous Year

	Balance 1 April 2020	Incoming	Transfers	Outgoing	Balance 31 March 2021
	£	£	£	£	£
Restricted Funds:					
Manchester City Council	29,347	-	-	(8,153)	21,194
Manchester Well Being	-	500	-	(500)	-
National Lottery Covid	-	10,000	-	(10,000)	-
CJRS	-	6,504	-	(6,504)	-
Bury MBC	-	2,920	-	(2,920)	-
NHS Manchester CCG	-	10,259	-	(10,259)	-
Members Holidays & Trips	33	-	-	-	33
	29,380	30,183	-	(38,336)	21,227
Restricted Capital Funds:					
Community Fund - building	14,569	-	-	(520)	14,049
Insurance Claim - building	82,418	-	-	(2,944)	79,474
	96,987	-	-	(3,464)	93,523
TOTAL	126,367	30,183	-	(41,800)	114,750
Unrestricted Funds:					
General	783,200	14,620	-	(2,718)	795,102
Unrestricted Capital Funds	82,295	-	-	(21,441)	60,854
TOTAL	865,495	14,620	-	(24,159)	855,956
	991,862	44,803	-	(65,959)	970,706

Details re funds:

Restricted Revenue Funds:

Manchester City Council
 Trafford MBC Winter Resilience
 Trafford Housing Trust (£8,999 deferred)
 CJRS
 Bury MBC
 NHS Manchester CCG
 JT Blairs
 Forever Manchester
 Costco
 Alpkit
 Manchester Airport

Contribution Towards:

- towards carers grant and day care
 - towards centre costs and Covid safe transport
 - towards Covid-19 support
 - towards employment costs during Covid 19
 - towards centre costs and Covid safe transport
 - towards preentative social and health services
 - towards day trips and exercise sessions
 - towards equipment & website development
 - towards awareness events
 - towards day trip costs
 - towards the purchase of a microwave

Restricted Capital Funds:

Community Fund - grant towards the purchase of premises for the project.
 Insurance Claim - towards restoring the fabric of the property

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets £	Net Current Assets £	2022 Total £	Fixed Assets £	Net Current Assets £	2021 Total £
RESTRICTED FUNDS:	-	556	556	-	21,227	21,227
	-	556	556	-	21,227	21,227
RESTRICTED FUNDS (CAPITAL):						
Community Fund - building	13,529	-	13,529	14,049	-	14,049
Insurance Claim - building	76,530	-	76,530	79,474	-	79,474
	90,059	-	90,059	93,523	-	93,523
UNRESTRICTED FUNDS:						
General	-	792,335	792,335	-	795,102	795,102
Designated	40,998	-	40,998	60,854	-	60,854
	40,998	792,335	833,333	60,854	795,102	855,956
TOTAL FUNDS	131,057	792,891	923,948	154,377	816,329	970,706

15 GOING CONCERN

The charity's main source of income is grant funding and investment income. The trustees consider, having regard to reserves 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 income should cease.

16 POST BALANCE SHEET EVENTS

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.

17 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

DETAILED INCOME AND EXPENDITURE ACCOUNT
(for management purposes only)

	2022	2021	
INCOME	£	£	
Donations	1,699		180
Gift Aid	-		10
Grants:			
Manchester City Council - Expanded Additional Restrictions	6,163	-	
Manchester Wellbeing	-	500	
National Lottery Covid	-	10,000	
Trafford MBC Winter Resilience	15,000	-	
Trafford Housing Trust (£8,999 deferred)	5,726	-	
Bury MBC	3,328	2,920	
CJRS Grant	3,616	6,504	
NHS Manchester CCG	10,280	10,259	
J T Blairs	2,000	-	
Other Small Grants	3,292	-	
	<u>49,405</u>	<u>30,183</u>	
Members Meals & Meal Donations	5,506	-	
Members Transport Service	2,422	-	
Bank Interest (incl. matured deposits)	8,708	13,630	
Hall Hire	-	800	
Other Income	341	-	
Trips	460	-	
	<u>68,541</u>	<u>44,803</u>	
 EXPENDITURE			
Employment Costs	24,260	19,523	
Freelance & Sessional Work	1,683	992	
Meals & Food	7,542	-	
Physiotherapy, Chiropody, Yoga, Exercise Classes etc	875	238	
Day Care Costs	-	(4,827)	
Travel & Transport	773	-	
Vehicle Costs	4,999	3,022	
Members Holidays & Trips	975	-	
Celebrations & Events	550	-	
Premises Costs	14,168	8,282	
Repairs & Maintenance	7,785	3,273	
Printing, Stationery & Post	261	297	
Insurance	1,934	1,945	
Minor Equipment	831	470	
Television, Telephone & Internet	1,128	1,136	
Website	1,290	-	
Legal Fees	900	4,450	
Depreciation	23,320	25,674	
Sundries	117	145	
Compensation	20,000	-	
Bank Charges	39	-	
Accountancy & Payroll	1,869	1,339	
	<u>115,299</u>	<u>65,959</u>	
Surplus (Deficit) for the Year	<u>(46,758)</u>	<u>(21,156)</u>	