

**INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)**

**REGISTERED CHARITY NUMBER : 1040167**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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## INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)

### Report of the trustees for the year ended 31<sup>st</sup> March 2023

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2023. 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

*Honorary President (non trustee)*

Mr Harridutt Seth

*Chair*

Mr Niranjan Bhatt

*Vice Chair*

Mr Madanlal Gupta (until 23<sup>rd</sup> March 2023)

*Gen. Secretary*

Mr Suresh Chandra Patel

*Treasurer*

Mr Hasmukh Patel

*Member*

Dr Mrs Saraswati Sinha

*Member*

Mrs Jasuben Modi (resigned 24<sup>th</sup> August 2023)

*Member*

Mrs Kashiben Patel (resigned 23<sup>rd</sup> January 2023)

### 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

### Structure, governance and management

The Charity is a registered charity under a constitution dated 20<sup>th</sup> May 1993 and subsequently updated, on 16<sup>th</sup> 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:**

We trustees have managed to maintain the services to the members as per our constitution. We at the Indian Senior Citizens Centre will try to maintain the same services as much as we can even though the present climate is providing a challenging time ahead. We are currently working on a project to retain membership and working towards improving services on our first floor like introducing a table tennis room, a darts room, a snooker room. This is to bring more participation of the members in the region of 55 to 65.

## INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)

### Financial review

In the year to 31<sup>st</sup> March 2023 the charity had a total income of £72,615 (2022 £68,541) and total expenditure of £110,233 (2022: £115,299). This resulted in a net deficit for the year of £37,618 (2022: deficit £46,758) which was funded from our reserves. At the end of the financial year restricted reserves stood at £87,622 of which £86,595 related to part of the book value of the building. At 31<sup>st</sup> March 2023 £738,490 was held on fixed term deposits maturing between 2023 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 31<sup>st</sup> March 2023 was £798,708 of which £777,566 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 will find different ways and means to raise funds for our routine activities and to 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 14<sup>th</sup> September 2023 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 31<sup>ST</sup> March 2023 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* .....

E.L Anderson MA FCA CTA  
Date: 14<sup>th</sup> September 2023

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

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.3.23 Total Funds £	Year Ended 31.3.22 Total Funds £
<b>INCOME FROM:</b>					
Donations & Legacies	(2)	8,721	-	8,721	1,699
Charitable Income	(3)	27,503	29,278	56,781	57,793
Income from Trading Activities	(4)	1,975	-	1,975	-
Bank Interest		4,678	-	4,678	8,708
Other Income		460	-	460	341
<b>TOTAL</b>		<b>43,337</b>	<b>29,278</b>	<b>72,615</b>	<b>68,541</b>
<b>EXPENDITURE ON:</b>					
<b>Charitable Activities</b>	(5)	(77,962)	(32,271)	(110,233)	(115,299)
<b>TOTAL</b>		<b>(77,962)</b>	<b>(32,271)</b>	<b>(110,233)</b>	<b>(115,299)</b>
<b>NET INCOME (EXPENDITURE)</b>		<b>(34,625)</b>	<b>(2,993)</b>	<b>(37,618)</b>	<b>(46,758)</b>
<b>TRANSFER BETWEEN FUNDS</b>	(12)	-	-	-	-
<b>RECONCILIATION OF FUNDS</b>					
Total Funds Brought Forward		833,333	90,615	923,948	970,706
Total Funds Carried Forward	(13)	<u>798,708</u>	<u>87,622</u>	<u>886,330</u>	<u>923,948</u>

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

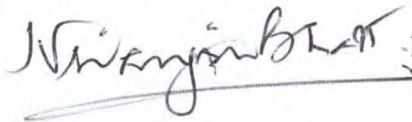
The notes on pages 9 to 14 form part of these accounts.

INDIAN SENIOR CITIZEN'S CENTRE (MANCHESTER)


BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	(9)	114,151	131,057
<b>CURRENT ASSETS</b>			
Debtors	(10)	10,313	7,367
Bank Deposits		738,490	790,473
Cash at Bank and in Hand		25,637	27,179
		<u>774,440</u>	<u>825,019</u>
<b>LIABILITIES:</b>			
Amounts falling due within one year	(11)	<u>(2,261)</u>	<u>(32,128)</u>
		772,179	792,891
<b>NET CURRENT ASSETS</b>		<u>886,330</u>	<u>923,948</u>
<b>ACCUMULATED FUNDS</b>			
Restricted	(12)	87,622	90,615
Unrestricted	(12)	<u>798,708</u>	<u>833,333</u>
		<u>886,330</u>	<u>923,948</u>

Approved and signed on behalf of the Trustees Management Committee

 ) Chair

Mr Niranjan Bhatt

 ) Treasurer

Mr Hasmukh Patel

Date: 14th September 2023

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

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2023

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

	2023 £	2022 £
Net movement in funds	(37,618)	(46,758)
Add back depreciation	19,294	23,320
Deduct investment income	(4,678)	(8,708)
Decrease/(increase) in debtors	(2,946)	27,949
Increase/(decrease) in creditors	(29,867)	30,881
<b>Net cash used in operating activities</b>	<u>(55,815)</u>	<u>26,684</u>
<b>Cash flows from investment activities:</b>		
Interest	4,678	8,708
Purchase of fixed assets	(2,388)	-
<b>Net cash provided by investing activities</b>	<u>2,290</u>	<u>8,708</u>
Increase/(decrease) in cash and cash equivalents during the year	(53,525)	35,392
Cash and cash equivalents brought forward	817,652	782,260
<b>Cash and cash equivalents carried forward</b>	<u><u>764,127</u></u>	<u><u>817,652</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 3 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 12.

**(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 6.

**(g) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

**(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.

2 DONATIONS & LEGACIES	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	2023	Funds	Funds	2022
	£	£	£	£	£	£
Donations	6,968	-	6,968	1,699	-	1,699
Gift Aid	1,753	-	1,753	-	-	-
	<b>8,721</b>	<b>-</b>	<b>8,721</b>	<b>1,699</b>	<b>-</b>	<b>1,699</b>

**3 INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	2023	Funds	Funds	2022
	£	£	£	£	£	£
Manchester City Council	-	-	-	6,163	-	6,163
CJRS	-	-	-	-	3,616	3,616
Trafford Winter Resilience	-	-	-	-	15,000	15,000
Trafford Housing Trust	-	8,999	8,999	-	5,726	5,726
Bury MBC	-	3,996	3,996	-	3,328	3,328
NHS Manchester CCG	-	10,964	10,964	-	10,280	10,280
JT Blairs	-	-	-	-	2,000	2,000
Forever Manchester	-	1,100	1,100	-	-	-
Greater Manchester Mental Health	-	3,000	3,000	-	-	-
Other Small Grants	-	-	-	-	3,292	3,292
Members Meals	20,254	-	20,254	5,506	-	5,506
Members Holidays & Trips	-	1,219	1,219	460	-	460
Membership	3,080	-	3,080	-	-	-
Members Transport Service	4,169	-	4,169	2,422	-	2,422
	<b>27,503</b>	<b>29,278</b>	<b>56,781</b>	<b>14,551</b>	<b>43,242</b>	<b>57,793</b>

4 INCOME FROM TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Room Hire	1,975	-	1,975	-	-	-
	<u>1,975</u>	<u>-</u>	<u>1,975</u>	<u>-</u>	<u>-</u>	<u>-</u>

5 EXPENDITURE ON CHARITABLE

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Employment Costs	17,619	6,985	24,604	927	14,719	15,646
Freelance & Sessional Work	1,027	399	1,426	30	1,653	1,683
Staff Training	65	25	90	-	-	-
Volunteer Expenses	22	8	30	-	-	-
Meals & Food	17,715	6,004	23,719	2,092	5,450	7,542
Physiotherapy, Chiropody, Exercise Classes etc	1,045	2,000	3,045	-	875	875
Travel & Transport	503	195	698	33	740	773
Vehicle Costs	5,290	2,057	7,347	39	4,960	4,999
Members Holidays & Trips	-	1,225	1,225	-	975	975
Celebration & Events	1,374	534	1,908	250	300	550
Support Costs	31,406	12,102	43,508	42,590	36,505	79,095
Governance Costs	1,896	737	2,633	1,961	1,200	3,161
	<u>77,962</u>	<u>32,271</u>	<u>110,233</u>	<u>47,922</u>	<u>67,377</u>	<u>115,299</u>

6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	General Support £	Governance £	Total 2023 £	General Support £	Governance £	Total 2022 £
Employment Costs	7,210	1,272	8,482	7,322	1,292	8,614
Premises Costs	6,355	-	6,355	14,168	-	14,168
Website	25	-	25	1,290	-	1,290
Legal Fees	-	-	-	900	-	900
Repairs & Maintenance	6,195	-	6,195	7,785	-	7,785
Printing, Stationery & Post	302	-	302	261	-	261
Insurance	2,751	-	2,751	1,934	-	1,934
Minor Equipment	-	-	-	831	-	831
Television, Telephone & Internet	1,091	-	1,091	1,128	-	1,128
Depreciation	19,294	-	19,294	23,320	-	23,320
Sundries	222	-	222	117	-	117
Compensation*	-	-	-	20,000	-	20,000
Bank Charges	63	-	63	39	-	39
Accountancy & Payroll	-	1,361	1,361	-	1,869	1,869
	<u>43,508</u>	<u>2,633</u>	<u>46,141</u>	<u>79,095</u>	<u>3,161</u>	<u>82,256</u>

\*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 2023**

12

**7 STAFF COSTS**

	2023	2022
	£	£
Wages and Salaries	33,086	24,260
Employers National Insurance	-	-
Pension Costs	-	-
	<u>33,086</u>	<u>24,260</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>

**8 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.

**9 FIXED ASSETS**

	Buildings	Building Improvements	Vehicles	Computer Equipment	Security, Furniture & Equipment	Total
	£	£	£	£	£	£
<b>COST</b>						
As at 1st April 2022	202,200	700,265	35,107	25,368	129,400	1,092,340
Additions	-	-	-	-	2,388	2,388
Disposals	-	-	-	-	(2,459)	(2,459)
As at 31 March 2023	<u>202,200</u>	<u>700,265</u>	<u>35,107</u>	<u>25,368</u>	<u>129,329</u>	<u>1,092,269</u>
<b>DEPRECIATION</b>						
As at 1st April 2022	97,056	687,214	22,630	24,983	129,400	961,283
Charge for year	4,044	5,684	8,777	192	597	19,294
Disposals	-	-	-	-	(2,459)	(2,459)
As at 31 March 2023	<u>101,100</u>	<u>692,898</u>	<u>31,407</u>	<u>25,175</u>	<u>127,538</u>	<u>978,118</u>
<b>NET BOOK VALUE</b>						
As at 31 March 2023	<u>101,100</u>	<u>7,367</u>	<u>3,700</u>	<u>193</u>	<u>1,791</u>	<u>114,151</u>
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>

**10 DEBTORS**

	2023	2022
	£	£
Other Debtors	-	2,570
Accrued Income	6,393	2,754
Prepayments	3,920	2,043
	<u>10,313</u>	<u>7,367</u>

In 2022 £2,570 relates to restricted funds.

**11 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other Creditors	161	163
Deferred Income	-	8,999
Accruals	2,100	22,966
	<u>2,261</u>	<u>32,128</u>

**DEFERRED INCOME**

	2023	2022
	£	£
Deferred income brought forward	8,999	-
Deferred in the year	-	8,999
Released in the year	(8,999)	-
Deferred income carried forward	-	8,999

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

12 MOVEMENT IN FUNDS OF THE CHARITY

	Balance 1 April 2022	Incoming	Transfers	Outgoing	Balance 31 March 2023
	£	£	£	£	£
<b>Restricted Funds:</b>					
Trafford Housing Trust	523	8,999		(9,522)	-
Bury MBC	-	3,996		(3,996)	-
NHS Manchester CCG	-	10,964		(10,964)	-
Forever Manchester	-	1,100		(1,100)	-
Greater Manchester Mental Health	-	3,000		(3,000)	-
Members Holidays & Trips	33	1,219		(225)	1,027
	556	29,278	-	(28,807)	1,027
<b>Restricted Capital Funds:</b>					
Community Fund - building	13,529	-		(520)	13,009
Insurance Claim - building	76,530	-		(2,944)	73,586
	90,059	-	-	(3,464)	86,595
TOTAL	90,615	29,278	-	(32,271)	87,622
<b>Unrestricted Funds:</b>					
General	792,335	43,337	-	(58,106)	777,566
Unrestricted Capital Funds	40,998	-	-	(19,856)	21,142
TOTAL	833,333	43,337	-	(77,962)	798,708
	923,948	72,615	-	(110,233)	886,330

Previous Year

	Balance 1 April 2021	Incoming	Transfers	Outgoing	Balance 31 March 2022
	£	£	£	£	£
<b>Restricted Funds:</b>					
Manchester City Council	21,194	-		(21,194)	-
Trafford MBC Winter Resilience	-	15,000		(15,000)	-
Trafford Housing Trust	-	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
<b>Restricted Capital Funds:</b>					
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
<b>Unrestricted Funds:</b>					
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

Details re funds:

**Restricted Revenue Funds:**

Manchester City Council  
 Trafford MBC Winter Resilience  
 Trafford Housing Trust  
 CJRS  
 Bury MBC  
 NHS Manchester CCG  
 JT Blairs  
 Forever Manchester  
 Greater Manchester Mental Health  
 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 activity costs, equipment & website development  
 - towards yoga and exercise sessions and related transport costs  
 - towards awareness events  
 - towards day trip costs  
 - towards the purchase of a microwave

12 cont....  
Details re funds:

**Restricted Capital Funds:**

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

**13 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Fixed Assets £	Net Current Assets £	2023 Total £	Fixed Assets £	Net Current Assets £	2022 Total £
RESTRICTED FUNDS:	-	1,027	1,027	-	556	556
	-	1,027	1,027	-	556	556
RESTRICTED FUNDS (CAPITAL):						
Community Fund - building	13,009	-	13,009	13,529	-	13,529
Insurance Claim - building	73,586	-	73,586	76,530	-	76,530
	86,595	-	86,595	90,059	-	90,059
UNRESTRICTED FUNDS:						
General	-	777,566	777,566	-	792,335	792,335
Designated	21,142	-	21,142	40,998	-	40,998
	21,142	777,566	798,708	40,998	792,335	833,333
TOTAL FUNDS	107,737	778,593	886,330	131,057	792,891	923,948

**14 CAPITAL COMMITMENTS**

	2023 £
Maintenance work contracted but not provided for	8,858

**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)

<b>INCOME</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	6,968	1,699
Gift Aid	1,753	-
Grants:		
Manchester City Council - Expanded Additional Rest.	-	6,163
Trafford MBC Winter Resilience	-	15,000
Trafford Housing Trust	8,999	5,726
Bury MBC	3,996	3,328
CJRS Grant	-	3,616
NHS Manchester CCG	10,964	10,280
J T Blairs	-	2,000
Forever Manchester	1,100	-
Greater Manchester Mental Health	3,000	-
Other Small Grants	-	3,292
	<u>28,059</u>	<u>49,405</u>
Members Meals & Meal Donations	20,254	5,506
Members Transport Service	4,169	2,422
Bank Interest (incl. matured deposits)	4,678	8,708
Hall Hire	1,975	-
Membership	3,080	-
Other Income	460	341
Trips	1,219	460
	<u>72,615</u>	<u>68,541</u>
 <b>EXPENDITURE</b>		
Employment Costs	33,086	24,260
Freelance & Sessional Work	1,426	1,683
Staff Training	90	-
Volunteer Expenses	30	-
Meals & Food	23,719	7,542
Physiotherapy, Chiropody, Yoga, Exercise Classes etc	3,045	875
Travel & Transport	698	773
Vehicle Costs	7,347	4,999
Members Holidays & Trips	1,225	975
Celebrations & Events	1,908	550
Premises Costs	6,355	14,168
Repairs & Maintenance	6,195	7,785
Printing, Stationery & Post	302	261
Insurance	2,751	1,934
Minor Equipment	-	831
Television, Telephone & Internet	1,091	1,128
Website	25	1,290
Legal Fees	-	900
Depreciation	19,294	23,320
Sundries	222	117
Compensation	-	20,000
Bank Charges	63	39
Accountancy & Payroll	1,361	1,869
	<u>110,233</u>	<u>115,299</u>
Surplus (Deficit) for the Year	<u>(37,618)</u>	<u>(46,758)</u>