Charity registration number: 1204334

# Mandem Meetup

Annual Report and Financial Statements

for the Year Ended 30 November 2025

## Mandem Meetup

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# Mandem Meetup

## Reference and Administrative Details

| | |
|---|---|
| **Chairman** | Mr Andrew Sloan, (appointed 4th December 2025) |
| **Trustees** | Mr Jagraj Singh Takhar |
| | Miss Jennifer Anne Gage |
| | Mr Garry Mcleod Buick |
| | Ms Julie Bowes, (resigned 9th January 2025) |
| | Miss Lindsey Gage, (appointed 10th July 2025) |
| | Ms Stella Hannaway, (appointed 18th September 2025) |
| | Mrs Billie Andrews, (appointed 18th September 2025) |
| | Mr Nicholas Anthony Williams, (appointed 16th March 2026) |
| **Charity Registration Number** | 1204334 |
| **Principal Office** | Unit 17, Brewery Yard<br>Deva City Office Park<br>Trinity Way<br>Salford<br>M3 7BB |
| **Independent Examiner** | The Moffatts Partnership LLP<br>Suite 1.1, First Floor<br>Jackson House<br>Sibson Road<br>Sale<br>M33 7RR |

# Mandem Meetup

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 November 2025.

**Objectives and activities**

***Objects and aims***

Mandem Meetup promotes and protects the mental health of men experiencing challenges that negatively impact their well-being. By offering psycho-social interventions, support, guidance, and practical advice, the charity removes stigma around men's mental health through fostering brotherhood and community. The Advancement Of Health Or Saving Of Lives.

***Objectives, strategies and activities***

Mandem Meetup provides free activities that reduce isolation and empower men to improve their physical and mental well-being:

- Mandem Outdoors: Big hikes, local walks, bushcraft, wild camping, and residential trips.
- Mandem Train: Football, calisthenics, WorkIN/WorkOUT, kickboxing, rock climbing, yoga, gymnastics, basketball.
- Mandem Learn: Talking Circles, guitar club, chess, workshops, emotional regulation tools, public speaking.
- Mandem Help: Outreach (clothing and essentials), community events, homeless support with The Good Shepherd.
- Mandem Talk: Talking Circles across Greater Manchester (Harpurhey, Eccles/Salford, Withington, Gorton) and Wolverhampton.
- Prison Work: Continued through-the-gate and in-custody peer support, with We Are Survivors.
- Youth Work (Youtdem): New in 2025 — preventative programme for young people aged 12-14 in Wolverhampton in partnership with Safer Wolverhampton Partnership.

**Mandem Outdoors**

**Key funders:** Safer Wolverhampton Partnership, Wolverhampton City Council

In 2025 the outdoor programme continued to connect men from Manchester and Wolverhampton through shared experiences in nature. In Wolverhampton, FacePunch funding supported Big Hikes including walks up the Wrekin, generating 312 contact hours with 25 attendees. In Manchester, the outdoor programme expanded to include a funded residential camping trip to Claife Heights in October 2025 for young people at risk in Wolverhampton, supported by the Safer Wolverhampton Partnership (£3,600).

Outcomes:
- Feelings of connectedness to the land and to other people
- Reduced stress and anxiety
- Increased confidence to go into green spaces
- Improved physical activity levels
- Teamwork and resilience building among young people at risk

**Mandem Train and Mandem Learn**

**Key funders:** MCRactive (Manchester Active Limited), FacePunch, Imagine Foundation, Manchester City Council

Through funding of £7,950 from MCRactive, Mandem Meetup delivered a kickboxing and rock climbing programme from October 2025. The broader Mandem Train strand delivered calisthenics, basketball, yoga, gymnastics, and kickboxing across Ancoats, Cheetham Hill, and Gorton in collaboration with Manchester City Council, Better Health, and local businesses.

The Workin WorkOut programme (Wolverhampton, funded by FacePunch and the HOPE Small Grants Programme) delivered 24 sessions combining physical fitness with meditation. Over these sessions: 1,146 contact hours were generated, 75 men attended in total, 84% attended more than one session, and the demographic split was 39% White British and 61% non-White British - demonstrating strong reach into diverse communities.
The Don't Fret Guitar Club completed a successful pilot in Manchester: nine weekly sessions offering a free, drug- and alcohol-free music environment for men at all levels of musical ability, introducing creative expression as a wellbeing tool.

Outcomes:
- New skills developed
- Increased physical activity
- Reduced isolation
- Improved mental wellbeing through mindfulness and breathing
- Greater sense of calm and inner peace reported by participants

**Mandem Help**

**Key funder:** FacePunch, National Lottery

Mandem Help continued its homeless outreach in Wolverhampton in partnership with The Good Shepherd. November 2025 saw the busiest day on record, with 150+ people served in a single day with donated clothing - including a man attending his first job interview the following week. Men from the Mandem community volunteered to support this outreach, giving them a sense of purpose and belonging alongside the direct benefit to those in need.

Outcomes:
- Increased feelings of wellbeing and belonging
- Volunteers gained purpose and community connection
- Practical support for people experiencing homelessness or financial insecurity

**Mandem Talk**

**Key funders:** Manchester University NHS Foundation Trust (MFT), Salford CVS, Manchester City Council, WVCA, Recovery College, FacePunch

Talking Circles remain the cornerstone of Mandem Meetup's work - safe, peer-led spaces where men come together to discuss mental health, lived experiences, challenges, and aspirations without judgement or expectation. A container is set out lining rules of engagement including no interruptions or unsolicited advice. Five questions are asked: How are you feeling physically, emotionally, relationally, spiritually, and what are you grateful for?

In 2025, funded expansions included:
• **Harpurhey (Manchester)**: Funded by MFT at £3,000. Twelve biweekly sessions over 24 weeks, targeting men in one of Greater Manchester's most deprived neighbourhoods.
• **Eccles (Salford):** Funded by Salford CVS Health and Wellbeing Fund. Twelve sessions at Transcend Studios. Around 60 men directly benefited: 97% reported a greater sense of belonging and 100% would recommend the sessions.
• **Wolverhampton**: Funded by FacePunch. 26 attendees, 150 contact hours, with consistent growth to 15 regular participants. Frazer Humphries stepping up to lead Talking Circles in 2026.

Outcomes:
• Improved emotional literacy (self-expression of feelings)
• Improved listening skills
• Reduced isolation
• Increased feelings of belonging
• 97% of Eccles participants reported a greater sense of community
• 100% would recommend sessions to others

**Prison Work and Hospital Discharge**

**Key funders/partners:** We Are Survivors (OutsideOutSpoken), NHS Black Country ICB, Recovery College (Black Country)

Mandem Meetup continued its through-the-gate and in-custody peer support work across the prison estate. A new hospital discharge social prescriptions programme was launched in partnership with NHS Black Country ICB, running from July 2025 to March 2026. This supports men leaving hospital to connect with community wellbeing provision rather than returning to isolation. The Recovery College partnership in the Black Country continued to offer community training courses.

The partnership with We Are Survivors (OutSpoken) remains central to Mandem Meetup's prison offer, providing peer support for men on therapy waiting lists and enabling warm handovers into community services on release.

Outcomes:
• Reduced isolation on hospital discharge and prison release
• Improved community integration and continuity of support
• Warm referral pathway into We Are Survivors clinical services

**Youtdem - Young People's Programme (New 2025)**

**Key funder:** Safer Wolverhampton Partnership (Wolverhampton City Council)

In 2025 Mandem Meetup stepped into the arena of supporting young people for the first time. The Youtdem pilot engaged 16 young people in Wolverhampton over five weeks in August. Activities included Talking Circles, bushcraft, public speaking, and an excursion up the Wrekin. A post-project survey (9 respondents) showed outstanding outcomes:

- 89% said the project was a good experience
- 100% said they learned something new
- 100% said it should be run in school time
- 89% said their confidence had increased
- 89% said they now have better tools to manage their emotions
- 78% reported a better connection with friends and/or family
- 88% would recommend it to a friend

These outcomes directly led to Wolverhampton Council commissioning Mandem Meetup to deliver the programme in term time for the next two years. A second funded strand - the Strive to Thrive Circle - commenced November 2025, providing intensive one-to-one mentoring for young people at the most acute end of risk.

***Public Benefit***

**How the Charity's Work Provided a Public Benefit**
Mandem Meetup addresses critical mental health and well-being challenges among men, particularly those who are marginalised or underrepresented. Activities such as Talking Circles, hiking, outdoor education, physical training, and creative workshops foster resilience, reduce isolation, and improve mental and physical health. The through-the-gate and hospital discharge programmes support men in transitioning from custody or hospital back into community life, aiding rehabilitation and reducing the risk of crisis.

The charity's work is open to all men regardless of socioeconomic status or background, with targeted outreach to vulnerable groups. All programmes are free at the point of access. Beneficiaries are involved in planning and delivery, ensuring services meet community needs, and a significant number of service users have progressed into facilitation and leadership roles.

**Key Figures for 2025**
- 1,200+ men reached per year across Mandem Meetup's programmes
- 120 men per week attend Mandem Meetup sessions
- 840% growth since 2022
- 95% of men return for further sessions
- 500 interactions per month across all sessions
- 90% of men attend more than one intervention
- 800+ members of the WhatsApp community
- 14 service users trained to facilitate sessions for others
- £160 social value generated per £1 invested (Pro Bono Economics / HM Treasury methodology)

The men engaging with Mandem Meetup represent among the lowest wellbeing scores in the country - only 5% of adults nationally fall within this threshold. The national average wellbeing score is 7.5; men joining Mandem Meetup enter at 5.6. Through the charity's interventions, men improve their wellbeing by an average of 1.6 points - more than three times the 0.5-point improvement associated with an unemployed person finding work.

**Beneficiary Voice**
When asked what they have gained from being part of the Mandem Meetup community, members have shared:

*"Mandem has been a massive support system for me. It has been a constant pillar of support throughout the year, and they have gone above and beyond to help me on the road to getting sober and have been there for me in times of crisis. I love being part of this community and standing shoulder to shoulder with my brothers to get through the hard times."*

*"I've gone through things in life, and I've been battling with addictions, and I've used substances to cope. Today I learned that through breathing, I can get that sense of peace."*

*"Wolves Mandem were the most welcoming bunch of blokes I've ever come across."*

*"I can't thank you enough for these new clothes. I have my first interview next week and I woke up this morning stressed at the thought of having nothing smart to wear."*

*"Quality night - love this. It brings me back to my childhood days when I used to play board games in the evening. Something different for a Friday."*

***Use of volunteers***

Volunteers played a critical role in outreach, football, Talking Circles, and community support during 2025. Particular thanks to all facilitators who give their time and lived experience to hold space for the men that come through the doors each week.

**Financial review**

Total incoming resources amounted to £229,609 (2024: £180,925) with unrestricted income of £169,894 (2024: £180,925) and restricted income of £59,715 (2024: £Nil).

Total resources expended amounted to £235,215 (2024: £134,438) with £188,834 (2024: £134,438) relating to unrestricted funds and £46,381 (2024: £Nil) relating to restricted funds.

The total net result for the year was an operating surplus/(deficit) of £(5,606) (2024: £46,487).

Total retained funds carried forward at the end of the year amounted to £70,973 (2024: £76,579), of which £13,334 (2024: £Nil) was restricted funds.

***Policy on reserves***

The trustees have adopted a reserves policy that aims to maintain free reserves equivalent to a minimum of three months' unrestricted operational expenditure. The trustees are satisfied that the level of reserves held is appropriate given the charity's current stage of development and growth trajectory. Reserves are reviewed quarterly.

***Principal funding sources***

Imagine Foundation - Core Funding £12,000

MCRactive (Manchester Active Ltd) - Kickboxing and Rock Climbing £7,950

Manchester University NHS FT - Talking Circles — Harpurhey £3,000

Safer Wolverhampton Partnership - Diversionary Activities — Camping Trip £3,600

Safer Wolverhampton Partnership - Strive to Thrive Circle (mentoring) £850 / referral

APEX TCD (Recruitment) Ltd - Football kit and team sponsorship £2,000

WVCA / HOPE Project WorkIN/WorkOUT As per award letter

NHS Black Country ICB - Hospital Discharge Social Prescriptions As per agreement

## Plans for future periods

### *Aims and key objectives for future periods*

- Target annual income of £300,000.
- Increase the FacePunch partnership from £15,000 towards £30,000–£80,000 per year.
- Continue to grow unrestricted income through individual giving, fundraising events, and corporate sponsorship.
- Develop and publish a formal impact framework.
- Continue to influence the implementation of England's Men's Health Strategy at local and regional level.
- Push for men's mental health and suicide prevention to be formally embedded in the Safer Wolverhampton Partnership's strategic priorities.

### *Activities planned to achieve aims*

- Continuing and expanding Talking Circles across Greater Manchester, including Harpurhey continuation and new areas.
- Delivering the Youtdem programme in term time in Wolverhampton over two years, under commission from Wolverhampton City Council.
- Growing the Strive to Thrive Circle mentoring programme in Wolverhampton.
- Expanding the hospital discharge social prescriptions programme in the Black Country.
- Developing Mandem Meetup FC and a proposed community charity football league.
- Launching preventative work for boys aged 12–16, building on the Youtdem outcomes.
- Deepening the We Are Survivors partnership for co-delivery and referral across Greater Manchester.

## Going concern

The trustees have reviewed the charity's financial position and are satisfied that Mandem Meetup has adequate resources to continue operating for the foreseeable future. The charity has a pipeline of grant income, ongoing contractual relationships with commissioning bodies, and a growing individual donor base. On this basis the financial statements have been prepared on a going concern basis.

## Structure, governance and management

### *Nature of governing document*

Established in 2019, registered as a charity on 14th August 2023. The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity.

### *Recruitment and appointment of trustees*

New Trustees undertake an induction process and experienced, established Trustees are available to them for guidance and reference.

### *Induction and training of trustees*

New trustees will receive an on-boarding pack of information including the constitution, trustee terms of reference document, the latest annual report and statement of accounts, copies of minutes from recent board meetings, recent monthly board reports and other relevant information.

***Organisational structure***

The charity is managed by the board of trustees. The trustees meet on a regular basis, sets the strategic direction of the charity, agree an annual budget, and monitors performance against the budget. The Chief Executive Officer Jamie Dennis has been appointed by the trustees to manage the day-to-day operations and has delegated authority to take decisions on operating matters.

***Major risks and management of those risks***

Risk management remains a standing agenda item at Board meetings. The Chief Executive Officer presents an overview of any changes to the Risk Register at each meeting. The Treasurer and CEO also review accounts and cash flow regularly.

*Funding dependency*

Mitigated by diversifying income across multiple grant streams, individual giving, fundraising, sponsorship, and merchandise.

*Safeguarding*

Robust policies and procedures maintained. DBS checks for all relevant staff. Safeguarding lead in post. All facilitators complete safeguarding training.

*Financial sustainability*

Reserves held to cover a minimum of three months' operational expenditure. Financial performance reviewed regularly by trustees.

*Operational capacity*

Investment in staffing, IT systems, and vehicle resources to support expanding programme delivery across two cities.

*Trustee experience*

Active recruitment to ensure a diverse board with the skills needed to govern a growing charity.

**Challenges Faced**

- Increasing demand for services required creative approaches to maximise impact while operating within budget constraints - particularly as the charity has expanded across two cities.
- Transport costs increased significantly (to £25,751) as the charity invested in its capacity to deliver across Greater Manchester and the West Midlands.
- Growing the charity's ability to demonstrate and capture impact formally, to meet the expectations of statutory commissioners.

**Financial instruments**

***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

***Cash flow risk***

The charity's activities expose it primarily to the financial risks of changes interest rates. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

The annual report was approved by the trustees of the charity on 25 September 2026 and signed on its behalf by:



.....
Mr Andrew Sloan
Chairman

## Mandem Meetup

## Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 25 September 2026 and signed on its behalf by:



.....

Mr Andrew Sloan
Chairman

## Mandem Meetup

## Independent Examiner's Report to the trustees of Mandem Meetup

I report to the trustees on my examination of the accounts of Mandem Meetup for the year ended 30 November 2025.

**Responsibilities and basis of report**

As the charity trustees of Mandem Meetup you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Mandem Meetup's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Mandem Meetup as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr John Saxon
Suite 1.1, First Floor
Jackson House
Sibson Road
Sale
M33 7RR

25 September 2026

## Mandem Meetup

## Statement of Financial Activities for the Year Ended 30 November 2025

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|---|
| **Income and Endowments from:** | | | | | |
| Donations and legacies | 2 | 91,318 | 59,715 | 151,033 | 119,228 |
| Charitable activities | 3 | 53,499 | - | 53,499 | 61,314 |
| Other trading activities | 4 | 25,077 | - | 25,077 | 383 |
| Total income | | 169,894 | 59,715 | 229,609 | 180,925 |
| **Expenditure on:** | | | | | |
| Raising funds | 5 | (17,774) | - | (17,774) | (6,822) |
| Charitable activities | 6 | (171,060) | (46,381) | (217,441) | (127,616) |
| Total expenditure | | (188,834) | (46,381) | (235,215) | (134,438) |
| Net (expenditure)/income | | (18,940) | 13,334 | (5,606) | 46,487 |
| Net movement in funds | | (18,940) | 13,334 | (5,606) | 46,487 |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 76,579 | - | 76,579 | 30,092 |
| Total funds carried forward | 14 | 57,639 | 13,334 | 70,973 | 76,579 |

The funds breakdown for 2024 is shown in note 14.

All of the charity's activities derive from continuing operations during the above two periods.

## Mandem Meetup

## (Registration number: 1204334)
## Balance Sheet as at 30 November 2025

| | Note | 2025<br>£ | 2024<br>£ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 10 | 14,737 | - |
| **Current assets** | | | |
| Debtors | 11 | 21,870 | 2,500 |
| Cash at bank and in hand | 12 | 43,234 | 76,079 |
| | | 65,104 | 78,579 |
| **Creditors: Amounts falling due within one year** | 13 | (8,868) | (2,000) |
| **Net current assets** | | 56,236 | 76,579 |
| **Net assets** | | 70,973 | 76,579 |
| **Funds of the charity:** | | | |
| **Restricted income funds** | | | |
| Restricted funds | 14 | 13,334 | - |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 57,639 | 76,579 |
| **Total funds** | 14 | 70,973 | 76,579 |

The financial statements on pages 13 to 26 were approved by the trustees, and authorised for issue on 25 September 2026 and signed on their behalf by:

.....
Mr Andrew Sloan
Chairman

## Notes to the Financial Statements for the Year Ended 30 November 2025

### 1 Accounting policies

**Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Basis of preparation**

Mandem Meetup meets the definition of a public benefit entity under FRS 102. 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 note(s) to these accounts.

**Going concern**

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

**Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

**Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---|---|
| Motor Vehicles | 25% Reducing Balance |

**Trade debtors**
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**
are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Borrowings**
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

**Fund structure**
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Financial instruments**

***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## 2 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|
| Donations and legacies; | | | | |
| Donations from individuals | 50,028 | - | 50,028 | 42,968 |
| Grants, including capital grants; | | | | |
| Government grants | 2,000 | 44,351 | 46,351 | 23,758 |
| Grants from other charities | 39,290 | 15,364 | 54,654 | 52,502 |
| | 91,318 | 59,715 | 151,033 | 119,228 |

## 3 Income from charitable activities

| | Unrestricted funds General £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|
| Charitable Activities | 53,499 | 53,499 | 61,314 |

## 4 Income from other trading activities

| | Unrestricted funds General £ | Total funds £ | Total 2024 £ |
|---|---|---|---|
| Trading income; | | | |
| Sales of goods and services | 1,346 | 1,346 | 383 |
| Local fundraising and street collection income | 20,665 | 20,665 | - |
| Sponsorship income | 3,066 | 3,066 | - |
| | 25,077 | 25,077 | 383 |

## 5 Expenditure on raising funds

### a) Costs of generating donations and legacies

| | Note | Unrestricted funds General £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|
| Donations | | 17,774 | 17,774 | 6,822 |

## 6 Expenditure on charitable activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|
| Office Expenses | 4,890 | - | 4,890 | 4,935 |
| Advertising | 7,953 | - | 7,953 | 3,216 |
| Bank Charges | 994 | - | 994 | 130 |
| Computer Software and Maintenance Costs | 12,364 | - | 12,364 | 3,136 |
| Charitable Donations | - | - | - | 2,100 |
| Equipment Repairs and Renewals | 6,729 | - | 6,729 | 9,685 |
| Facilitator Fees | 107,306 | 46,381 | 153,687 | 91,426 |
| Travel and Subsistence | 5,475 | - | 5,475 | 3,413 |
| Insurance | 1,840 | - | 1,840 | 1,358 |
| Purchases | 5,496 | - | 5,496 | 2,038 |
| Motor Expenses | 6,101 | - | 6,101 | 2,733 |
| Printing, postage and stationery | 75 | - | 75 | 614 |
| Sundry Expenses | 1,817 | - | 1,817 | 499 |
| Telephone and Fax | 130 | - | 130 | 40 |
| Bad Debts | 360 | - | 360 | - |
| Governance Costs | 4,617 | - | 4,617 | 2,293 |
| Depreciation | 4,913 | - | 4,913 | - |
| | 171,060 | 46,381 | 217,441 | 127,616 |

## 7 Analysis of governance and support costs

**Governance costs**

| | Unrestricted funds General £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|
| Independent examiner fees | | | |
| Examination of the financial statements | 2,548 | 2,548 | 2,000 |
| Other governance costs | 2,069 | 2,069 | 293 |
| | 4,617 | 4,617 | 2,293 |

## 8 Independent examiner's remuneration

| | 2025 £ | 2024 £ |
|---|---|---|
| Examination of the financial statements | 2,548 | 2,000 |

## 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

**10 Tangible fixed assets**

| | Motor vehicles<br>£ | Total<br>£ |
|---|---|---|
| **Cost** | | |
| Additions | 19,650 | 19,650 |
| At 30 November 2025 | 19,650 | 19,650 |
| **Depreciation** | | |
| Charge for the year | 4,913 | 4,913 |
| At 30 November 2025 | 4,913 | 4,913 |
| **Net book value** | | |
| At 30 November 2025 | 14,737 | 14,737 |

**11 Debtors**

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Trade debtors | 8,875 | - |
| Prepayments | 2,012 | - |
| Accrued income | 10,983 | 2,500 |
| | 21,870 | 2,500 |

**12 Cash and cash equivalents**

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Cash at bank | 43,234 | 76,079 |

**13 Creditors: amounts falling due within one year**

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Trade creditors | 6,420 | - |
| Accruals | 2,448 | 2,000 |
| | 8,868 | 2,000 |

## Notes to the Financial Statements for the Year Ended 30 November 2025 (continued)

**14 Funds**

| | Balance at 1 December 2024 £ | Incoming resources £ | Resources expended £ | Balance at 30 November 2025 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| ***General*** | | | | |
| Unrestricted Funds | 76,579 | 169,894 | (188,834) | 57,639 |
| **Restricted funds** | | | | |
| Salford CVS - Talking Circle Salford | - | 10,000 | (10,000) | - |
| Recovery College - Hospital Discharge | - | 5,364 | (2,980) | 2,384 |
| Tameside MBC - Local Walk | - | 3,016 | (3,016) | - |
| Wolverhampton City Council - Role Model Programme | - | 9,675 | (9,675) | - |
| WCVA - HOPE Project WorkInWorkOut | - | 4,998 | (4,998) | - |
| Wolverhampton City Council - Claife Heights Camping | - | 3,600 | (3,600) | - |
| MCR Active - Weight Management Fund | - | 7,950 | - | 7,950 |
| MCC/NHS - Withington Talking Circle | - | 12,112 | (12,112) | - |
| NHS - Harpurhey Talking Circle | - | 3,000 | - | 3,000 |
| **Total restricted funds** | - | 59,715 | (46,381) | 13,334 |
| **Total funds** | 76,579 | 229,609 | (235,215) | 70,973 |

## Notes to the Financial Statements for the Year Ended 30 November 2025 (continued)

| | Balance at 1 December 2023 £ | Incoming resources £ | Resources expended £ | Balance at 30 November 2024 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| ***General*** | | | | |
| Unrestricted Funds | 30,092 | 180,925 | (134,438) | 76,579 |

The specific purposes for which the funds are to be applied are as follows:

Salford CVS - Talking Circle Salford

Wolverhampton City Council - Role Model Programme

Wolverhampton City Council - Claife Heights Camping

MCR Active - Weight Management Fund

Tameside MBC - Local Walk

WCVA - HOPE Project WorkInWorkOut

MCC/NHS - Withington Talking Circle

NHS - Harpurhey Talking Circle

Recovery College - Hospital Discharge

**15 Analysis of net assets between funds**

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 30 November 2025 £ |
|---|---|---|---|
| Tangible fixed assets | 14,737 | - | 14,737 |
| Current assets | 51,770 | 13,334 | 65,104 |
| Current liabilities | (8,868) | - | (8,868) |
| Total net assets | 57,639 | 13,334 | 70,973 |

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 30 November 2024 £ |
|---|---|---|---|
| Current assets | 78,579 | - | 78,579 |
| Current liabilities | (2,000) | - | (2,000) |
| Total net assets | 76,579 | - | 76,579 |

**16 Analysis of net funds**

| | At 1 December 2024 £ | Financing cash flows £ | At 30 November 2025 £ |
|---|---|---|---|
| Cash at bank and in hand | 76,079 | (32,845) | 43,234 |
| Net debt | 76,079 | (32,845) | 43,234 |

**17 Related party transactions**

During the year the charity made the following related party transactions:

**Mr Jamie Dennis**
During the year the amounts received by Mr Jamie Dennis was £38,599 (2024 - £34,853). At the balance sheet date the amount due to/from Mr Jamie Dennis was £Nil (2024 - £Nil).