

Registered number: 2331404

Charity number: 1004389

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Middleton Day Centre

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**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31/03/2024**

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**Prepared By:**

Gibsons Accountants Ltd

Chartered Accountants

226 Oldham Road

Rochdale

Lancashire

OL11 2ER

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/03/2024**

**TRUSTEES**

Mrs Y C Taylor (Chairperson)

Mr D C Spillane (appointed 11/08/2023)

Mr R Donohue (resigned 01/12/2023)

Mr K Vernon (appointed 16/07/2024)

Mrs J A L Roche (resigned 19/07/2024)

Mr S J B Anderson (appointed 01/12/2023 resigned 21/03/2024)

**REGISTERED OFFICE**

Brentwood House

115 Long Street

Middleton

Manchester

M24 3DW

**COMPANY NUMBER**

2331404

**CHARITY NUMBER**

1004389

**ACCOUNTANTS**

Gibsons Accountants Ltd

Chartered Accountants

226 Oldham Road

Rochdale

Lancashire

OL11 2ER

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Middleton Day Centre

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ACCOUNTS  
FOR THE YEAR ENDED 31/03/2024

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FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/03/2024.

**MISSION STATEMENT**

*'Eradicating the Middleton Community of social disadvantage and Prejudice'*

Through our Day Centre, we aim to eradicate disadvantage and prejudice by providing a one-stop-shop approach to community services and facilitating links to other agencies thereby helping people to: make informed decisions, restore self-esteem, achieve the potential to move on and be more independent. In the Middleton area, we are working towards removing barriers by changing public perceptions and attitudes towards those accessing our services.

**OUR ETHOS**

The ethos of our service, centres around Maslow's hierarchy of need which states that if a person is provided with food, water, shelter and warmth and that they are in a safe environment, then that person will feel more confident and safer. Once this is achieved then we can work on their other issues, most of the issues our clients present with are around the hierarchy diagram shown below

**ABRAHAM MASLOW  
HIERARCHY OF NEEDS**

Maslow, A. *Motivation and  
Personality* (2nd ed.)  
Harper & Row, 1970.



**CHARITY OVERVIEW**

Brentwood Middleton Day Centre was established as a charity for the "relief of the poor" in May 1989 as a direct result of the work of the Middleton Working Party on Homelessness; a local government group set up to investigate the problems of homelessness within the Middleton and surrounding areas.

Since 1989 the Brentwood service has grown considerably to become a busy, well utilised centre with a range of services and vital links to other agencies without whom Brentwood Middleton Day Centre would not be able to deliver its services as efficiently to clients. Brentwood's referrals mainly come from the Community Drugs Team, Community Drugs Outreach Team, Middleton Probation, DWP, Citizen's Advice, GP's, Mental Health Services, Middleton Job Centre, and Housing. The Centre is used by a wide range of clients, the vast majority being homeless or under the threat of homelessness including clients who suffer with mental health, alcohol and drug misuse. The Centre is open between 9am and 2pm Monday to Friday and apart from dealing with a wide range of issues related to homelessness and its prevention it also provides activities within its walls for people who are vulnerable and at risk.

On top of this the Centre has a treatment room where other services can access our clients, such as the Mental Health Team, GP's CDT, Outreach and Floating Support Teams as well as Utility Debt Advisers in order to provide an accessible service to those most in need.

FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT – CONTINUED

**CHARITY OVERVIEW -continued**

The more practical basic needs of clients are addressed by providing hot meals Monday to Friday as well as a change of clothes for those in need as well as bathing, haircuts and laundry facilities including an iron and iron board.

The core running costs of the service are kindly provided by Rochdale Metropolitan Borough Council, this funding acts as a platform for the Centre to access other funding streams and donations from other sources such as, The Big Lottery Fund, Duchy of Lancaster, Lloyds TSB Foundation, Awards for All, Middleton Township Grant and Riverside Housing Community Chest. With their support it allows Brentwood to deliver its vital service helping the most disadvantaged, particularly those who are homeless or those under threat of homelessness in the Middleton community, break the cycle of disadvantage and vulnerability they are experiencing.

**Objectives and Activities**

The purpose of Brentwood is to benefit the public by the relief of poverty for the benefit of the inhabitants of Middleton.

Its charitable objectives are: "The relief of poverty in the town of Middleton and in particular, but without limiting the foregoing the provision of a day center providing facilities calculated to provide such relief as aforesaid". The charity has been granted use of the premises at Long Lane Middleton by Rochdale Metropolitan Council, at a peppercorn rent.

Our activities include:

- running a day centre for homeless people;
- helping service users immediate needs;
- laundry and bathing facilities;
- providing hot food and drinks;
- Finding accommodation and referral to homelessness;
- Helping benefits and housing claims;
- Referrals to voluntary and statutory agencies including drug and alcohol misuse teams and mental health services.

**CHAIR'S REPORT**

I am writing this report in my second stint of being the Chair of Brentwood after the sad farewell of Ray Donohue our previous chair who has decided to take a well earned rest. I want to personally thank Ray for his tireless work on behalf of Brentwood, Ray was an integral part of the charity and he is sorely missed.

As Ray mentioned in his last report for the year end 31/03/2023 it was a difficult year financially for the charity in which it had to use most of the charity reserves to enable the continuation of services. The staff have been remarkable and have kept soldiering on, plugging away in the search for additional funding streams to keep the doors open and therefore avoid a severe reduction in the services on offer and at worse the possible closure if they were unsuccessful.

Fortunately, because of their tireless work the charity has been successful in securing funding through the Reaching Communities Fund of the Big Lottery to run along the funding that is received from Rochdale MBC. However, Brentwood must not rest on its laurels as with all funding it is time limited and it is up to the charity management and staff to think about the future and what funding will be available in the longer term. Brentwood will aim to develop a clear funding strategy to improve the charity's sustainability for the future.

Alongside funding Brentwood, still needs to attract and recruit additional new trustees to its management board to drive the charity vision forward as well as consult with stakeholders to ensure that it continues to focus on the future and where it can make the best impact to improve client's lives.

Brentwood the charity with its staff and volunteers strive to fulfil its aims and objectives that are within the Charity's mission statement and constitution.

Brentwood is still a much needed service in the area, if not more so in the difficult times we all face. It continues to do great vital work for the Middleton community, by helping to tackle poverty, crisis and hardship.

Yvonne Taylor

FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT – CONTINUED

**MANAGERS REPORT**

**ACHIEVEMENTS AND PERFORMANCE**

I have to thank all our staff and volunteers for all the wonderful work they have done during these very difficult times, we are now faced with the rise in the cost of living and the high rise in the cost of Energy. We have also seen the rise of Homelessness in Middleton and Brentwood MDC is fighting alongside Rochdale Homelessness to provide solutions to homelessness in the Middleton area as it is a big concern, this has come about because of the lack of social housing in the Middleton area and Landlords are exploiting this and so putting up rents by 30%, also households are feeling the pressure of the high costs of Food, Petrol, Gas and Electric and this has led to those sofa surfing being forced out of homes and it has also led to great tension in the household and we are seeing breakdowns in family relationships, an increase in Domestic Violence and an increase in people being asked or forced to leave the family home

Brentwood MDC has always been there to face the challenges that the Middleton Community has come against and we continue to fight for the right of every person in the Middleton and Rochdale area to receive the right benefits and support them with housing and homelessness issues and in order to do this BMDC has come up with initiatives and projects to combat Crisis and Hardship and one of these projects we have managed to construct is with the Reaching Communities fund and is called the Blossom Project and is funded by the Reaching Communities Fund from the big lottery fund. This is an outreach project run by Bev and James and volunteers and it will support and advocate on service user's issues and accompany them to appointments both medical and non-medical and to tribunals and appeals with the DWP.

The statistics for the year April 2023 to March 2024 are as follows;

Day Centre usage = 3639 attendances

Office appointments = 892

Total Referrals = 898

Homelessness = 225

Medical = 44

Benefits = 373

Housing = 244 of which 47 were debt issues

Criminal Justice = 12

Employment and Education = 4

Day Centre provision

Hot Meals = 6116

Laundry = 309

Bath/shower/shave = 155

Hair Cut = 7

Foodbank = 119

Discretionary Crisis Fund = 15

Discretionary Housing Payment = 5

Unity Project = 20.

We would like to thank all our partners for their help and support this last 12 months, these include;

- Ian Jolley, Hannah Courtney-Adamson and Brooke Leigh-Jones from Rochdale Strategic housing and Homeless/Supported accommodation/Floating support Services
- Paul Whitehead and Stephen Broughton at Rochdale RMBC
- Housing providers including RBH, Rochdale Housing Solutions and Riverside Housing and Arcorn Housing
- The Lighthouse Project Food Banks and Middleton and Rochdale Crisis Support
- Middleton Voluntary Aid in Sickness
- Substance and Alcohol Misuse Services/Turning Point
- Health Services/HART Nurses/Social Prescribers/MIND/Rochdale Connectors/
- Employment/Education and Advice services
- Criminal Justice Services
- Adult Social Services
- Big Lottery- Blossom Project

FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT – CONTINUED

One thing is for sure, BMDC still provides a vital platform for help with immediate need and crisis support and it provides a link with other vital resources for those in need in the Middleton Community, of which there are many.

Plans for the Future

The centre operates in an increasingly fast changing environment. Some of the key trends that the centre is likely to have to respond to over the next few years include:

- More people in vulnerable situations (homelessness, poverty etc).
- Major changes in the benefit system – Universal Credit
- People needing support/help on more complex and interconnected issues: debt/health/isolation/housing.
- Increased emphasis on outcomes – need to show evidence of the difference a service makes.
- Digital by default – needing to be on-line or computer literate to access services.
- Economy improving – but more inequality
- Less local authority funding – year on year reductions
- Greater competition between agencies
- Shift from grant aid to commissioning
- More project-based funding
- Services struggling to cope.

Future assumptions

A review of the centre's development to date and of the external context identifies the following five assumptions, which will underpin the centre's future strategy:

1. Clients will face a harder time: It is likely that the centre's core user group will continue to experience poverty, stress, insecurity and disadvantage.
2. Continued and increased demand: All indications suggest that the centre will have to respond to an increase in the amount of demand and also in clients presenting with more complex and multi-dimensional issues.
3. A tougher funding rounds. The centre's main funders and commissioners are likely to face decline in their budgets and greater demand from more organisations.
4. Need to be strategic. The speed of change in the centre's external world will continue at pace. New legislation, new policy directions and changes in community needs and expectations will all impact on the centre.
5. Need to collaborate. To be effective the centre will need to build and maintain strong links and joint working to ensure mutual relationships with community groups, statutory and other agencies.

Future direction.

Over the next three years the centre will work:

1. To developing, extend and improve the services it can offer to the most vulnerable people.
2. To support clients to make progress, develop opportunities and make real changes.
3. To play a key part in building a strong community life within Middleton.
4. To build strong and effective relationships with other agencies that benefit our clients.
5. To be an effective organisation, that is well managed, financially sustainable and is recognised for the role it plays.

FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT – CONTINUED

Critical factors:

In order to deliver this strategy, the centre will need the following six factors:

1. The continued support and investment of our current funders in particular Rochdale Metropolitan District Council.
2. Staff time to invest in developing new service models.
3. Investment in new projects from commissioners and funders
4. Continued strong community from our supporters, volunteers and partner agencies
5. An ability and willingness to change.
6. The retention of our strong community base, our ethos and overall commitment to meeting the needs of the most vulnerable members of the community.

**Structure, Governance and Management**

The Charity operates under the name "Brentwood", The charity's principal objective as set out in its memorandum of association is the relief of poverty for the benefit of the inhabitants of Middleton.

***Organisational Structure***

Brentwood Middleton Day Centre has an Executive Committee of 5 members who meet monthly and are responsible for the strategic direction and policy of the charity. These members are from a variety of backgrounds relevant to the work of the charity including funding, housing and representatives from the beneficiaries and the community. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager.

The Management Committee is responsible for ensuring that the charity pursues its Aims and Objectives as well as setting strategic policy. The Co-ordinator has responsibility for the individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

**Responsibilities of the Management Committee**

Company law requires the management committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the management committee should follow best practice and:

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

The management committee are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee will be elected and they must be re-elected at the next Annual General Meeting. (Resolution of Annual General Meeting within 18 months from the last AGM)

The Management Committee is made up of a mix of traditional business skills from their own particular area of responsibility. In an effort to maintain this broad skill mix and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Committee.



FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT – CONTINUED

***Trustee Induction and Training***

All of our trustees are already familiar with the practical work of the charity and are encouraged to familiarise themselves with the staff and volunteers within the organisation. Additionally, new trustees are invited and encouraged to attend an introductory meeting with the Chair of the Management Committee and familiarise themselves with the charity and the context within which it operates. This meeting covers:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives
- Charity Commission
- Company Law

A Trustees induction pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide 'the Essential Trustee' as an 'aide memoir'. This is distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

**Risk Management**

The Management Committee and staff will hold a review of the major risks to which the charity is exposed. A risk register will be established and is visited on a regular basis. Where appropriate, systems or procedures have already been established to mitigate the risks the charity faces. Significant external risks to funding will lead to the development of a strategic plan which will allow for the diversification of funding. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of all staff, volunteers, clients and visitors to Brentwood Middleton Day Centre.

The Trustees identify and review the risks to which the charity is exposed and ensure that controls are in place to provide appropriate and reasonable assurance against fraud and error.

Brentwood, through its external Chartered Accountant, produces monthly income and expenditure accounts comparing performance against budget; the annual financial statements are independently examined.

***Financial Review***

Core funding was received from the Rochdale Metropolitan Council of £182,742 (last year £66,125).

The Charity also obtained funding from The Big lottery Fund – Blossom Project of £65,000 (last year £10,833).

The Charity also obtained funding from National Lottery Community organisations cost of living fund of £21,438, Rochdale Metropolitan Council matched funding of £12,784 and Middleton voluntary aid in sickness funding of £9,085.

Other funding from donations during the year were £2,823 (2023 £7,386).

Overall, the Charity had a net surplus for the year of £92,230 (2023 deficit £79,102).

**Investment Policy**

Most of the charity's funds are spent in the short term so there are few funds for the long-term investment. Having considered the options available and the low level of returns, the Management Committee has decided to retain its funds in the current account.

**Reserves Policy**

In keeping with the Charities Commission guidance on reserves, the Board of Middleton Day Centre has a policy to hold unrestricted reserves in order to ensure the continued activities of the trust in times of reduced income. The policy agreed is to hold in excess of three months unrestricted expenditure in reserves to meet unexpected demands on the charity. At the year end, unrestricted reserves are £96,038 which is above the required level.

**Public Benefit**

The Trustees have considered its activities and achievements and consider the activities fall within the public benefit guidance issued by the Charities Commission, under the Charities Act 2011.

FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT – CONTINUED

**Board members**

The Directors/Trustees who served during the year were as follows: -

Mrs Y C Taylor (Chairperson)

Mr D C Spillane (appointed 11/08/2023)

Mr R Donohue (resigned 01/12/2023)

Mrs J A L Roches (resigned 19/07/2024)

Mr K Vernon (appointed 16/07/2024)

Mr S J B Anderson (appointed 01/12/2023 resigned 21/03/2024)

**Committee structure**

The Committee are elected from the trustees, the day to day running of the charity is controlled by the manager who reports on a monthly basis to the management committee.

Trustees are recruited from the community and from individuals with experience in the health and social care.

**Statement of Trustees' responsibilities**

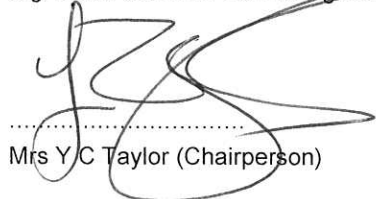
The Trustees (who are also directors of Brentwood for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and UK GAAP.

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 UK 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 appropriate to presume that the charitable company will continue in operation.

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

Signed on behalf of the management committee on ..... 11/03/24



.....  
Mrs Y C Taylor (Chairperson)

**INDEPENDENT EXAMINER'S STATEMENT**

**FOR THE YEAR ENDED 31/03/2024**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MIDDLETON DAY CENTRE**

I report on the accounts of the company for the year ended 31/03/2024 set out on pages 3 to 17.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the charity trustees of the company (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the company are not subject to an audit under company law and are eligible for independent examination, 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
- state whether particular matters have come to my attention.

**INDEPENDENT EXAMINERS STATEMENT**

I have completed my examination. I confirm that no 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 the company as required by section 386 of the Companies Act 2006; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or have not been met; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)]

I have no concerns and have come across no 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.



David Gibson A.C.A.

Institute of Chartered Accountants in England & Wales

Gibsons Accountants Ltd  
226 Oldham Road  
Rochdale  
OL11 2ER

Dated 11/10/24

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Middleton Day Centre

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**Statement of Financial Activities (including income and expenditure account)**  
for the year ended 31/03/2024

|  |      |                    | 2024             | 2023            |
|--|------|--------------------|------------------|-----------------|
|  |      | Unrestricted funds | Restricted funds | Total           |
|  | Note | £                  | £                | £               |
| <b>Income</b>  |      |                    |                  |                 |
| Income from generated funds                          |      | -                  | -                | -               |
| Donations and legacies                               | 2.   | 2,823              | -                | 2,823           |
| Income from Grants                                   | 3.   | 195,526            | 95,523           | 291,049         |
| <b>Total Income and endowments</b>                   |      | <b>198,349</b>     | <b>95,523</b>    | <b>293,872</b>  |
| <b>Expenses</b>                                      |      |                    |                  |                 |
| Costs of generating funds                            |      |                    |                  |                 |
| Expenditure on Charitable activities                 | 5.   | 108,864            | 92,778           | 201,642         |
| <b>Total Expenses</b>                                |      | <b>108,864</b>     | <b>92,778</b>    | <b>201,642</b>  |
| <b>Net gains on investments</b>                      |      |                    |                  |                 |
| <b>Net Income/ (expenditure)</b>                     |      | <b>89,485</b>      | <b>2,745</b>     | <b>92,230</b>   |
|  |      |                    |                  | <b>(79,102)</b> |
| <b>Gains/(losses) on revaluation of fixed assets</b> |      | -                  | -                | -               |
| <b>Net movement in funds:</b>                        |      |                    |                  |                 |
| <b>Net income/ (expenditure) for the year</b>        |      | <b>89,485</b>      | <b>2,745</b>     | <b>92,230</b>   |
|  |      |                    |                  | <b>(79,102)</b> |
| Transfers between funds                              |      | -                  | -                | -               |
| Total funds brought forward                          |      | 6,553              | 2,448            | 9,001           |
| <b>Net funds carried forward</b>                     |      | <b>96,038</b>      | <b>5,193</b>     | <b>101,231</b>  |
|  |      |                    |                  | <b>9,001</b>    |

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Middleton Day Centre

**BALANCE SHEET AT 31/03/2024**

|   | Notes | 2024<br>£      | 2023<br>£     |
|---|-------|----------------|---------------|
| <b>FIXED ASSETS</b>                                   |       |                |               |
| Tangible assets                                       | 6     | -              | -             |
| <b>CURRENT ASSETS</b>                                 |       |                |               |
| Debtors (amounts falling due within one year)         | 7     | 2,571          | 17,256        |
| Cash at bank and in hand                              |       | <u>110,650</u> | <u>2,698</u>  |
|   |       | 113,221        | 19,954        |
| <b>CREDITORS: Amounts falling due within one year</b> | 8     | <u>11,990</u>  | <u>10,953</u> |
| <b>NET CURRENT ASSETS</b>                             |       | 9,001          | 9,001         |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |       | <u>101,231</u> | <u>9,001</u>  |
| <b>RESERVES</b>                                       |       |                |               |
| <b>Unrestricted funds</b>                             | 10    |                |               |
| General fund  |       | 96,038         | 6,553         |
| Designated funds                                      |       | -              | -             |
| <b>Restricted funds</b>                               | 11    | <u>5,193</u>   | <u>2,448</u>  |
|   |       | <u>101,231</u> | <u>9,001</u>  |

For the year ending 31/03/2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the board of trustees on 11/10/24 and signed on their behalf by :-



Mr D C Spillane  
Trustee

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2024**

**1. ACCOUNTING POLICIES**

**1a. Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is included in the accounts on the following basis: -

Grants & donations, in the period in which received unless the donor specify the amounts must be used in future accounting periods, in which case the income is deferred until those periods.

Other income on a receipt's basis.

**1b. Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**1c. Allocation and Apportionment of Costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

Staff costs are allocated on the basis of staff time to the individual funds, all other costs are allocated to the fund for which they are incurred with the exception of the following which are allocated as follows: -

|                    | Core Funding | Big Lottery Fund Blossom Project (From February 2023) |
|--------------------|--------------|---|
| Heat, light& water | 75%          | 25%   |
| Cleaning & waste   | 75%          | 25%   |

**1d. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**1e. Cash Flow Statement**

The Company is exempt from including a statement of cash flows in its accounts in accordance with the SORP for smaller charities.

**1f. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

|           |                   |
|-----------|-------------------|
| Equipment | straight line 20% |
|-----------|-------------------|

**1g. Pension Costs**

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

## 1h. Basis of Accounting

These accounts have been prepared under the historic cost convention, in accordance with The Charities Act 2011, The Companies Act 2006, The Financial Reporting Standard applicable in the UK and the Republic of Ireland FRS102, Accounting & Reporting by Charities Statement of Recommended Practice (Charities SORP FRS 102 effective January 2015).

## 2. ANALYSIS OF INCOME DONATIONS AND LEGACIES

|                                 | Unrestricted funds | Restricted funds | Total 2024   | 2023         |
|---------------------------------|--------------------|------------------|--------------|--------------|
|                                 | £                  | £                | £            | £            |
| <b>Donations &amp; Legacies</b> |                    |                  |              |              |
| Donations                       | 2,691              | -                | 2,691        | 7,177        |
| Clothes                         | 132                | -                | 132          | 209          |
|                                 | <u>2,823</u>       | <u>-</u>         | <u>2,823</u> | <u>7,386</u> |

## 3. ANALYSIS OF INCOME FROM GRANTS

|  | Unrestricted funds | Restricted funds | Total 2024     | 2023          |
|--|--------------------|------------------|----------------|---------------|
|  | £                  | £                | £              | £             |
| <b>Income From Grants</b>                                      |                    |                  |                |               |
| RMBC Funding   | 182,742            | -                | 182,742        | 66,125        |
| RMBC Matched funding   | 12,784             | -                | 12,784         | -             |
| Big Lottery – Blossom project                                  | -                  | 65,000           | 65,000         | 10,833        |
| National Lottery Community organisations – cost of living fund | -                  | 21,438           | 21,438         | -             |
| The unity project  | -                  | 9,085            | 9,085          | -             |
|  | <u>195,526</u>     | <u>95,523</u>    | <u>291,049</u> | <u>76,958</u> |

## 4. STAFF COSTS

Particulars of employees (including directors) are shown below:

| Employee costs during the year amounted to: | 2024           | 2023           |
|---|----------------|----------------|
|   | £              | £              |
| Wages and salaries                          | 123,684        | 109,824        |
| Social security costs                       | 6,267          | 4,890          |
| Employers pension costs                     | 2,810          | 2,387          |
|   | <u>132,761</u> | <u>117,101</u> |

The average weekly numbers of employees during the year were as follows:

|                  | 2024     | 2023     |
|------------------|----------|----------|
|                  | No.      | No.      |
| Welfare services | 4        | 4        |
| Administration   | 1        | 1        |
|                  | <u>5</u> | <u>5</u> |

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The employers pension costs represent contributions payable by the charity to the fund.

No Employee received remuneration including benefits of more than £60,000

None of the Trustees received remuneration benefits or expenses from the Charity.

## 5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

| Charitable activities             | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Direct Costs</b>               |                            |                          |                    |                    |
| Food & medicine                   | 5,514                      | 4,166                    | 9,680              | 7,191              |
| Advertising & open day            | 1,495                      | -                        | 1,495              | -                  |
| Volunteer costs                   | 3,990                      | 1,410                    | 5,400              | 2,781              |
| User activities & support         | 4,504                      | 684                      | 5,188              | 3,929              |
| Staff travel                      | 481                        | -                        | 481                | 75                 |
| white goods                       | -                          | 6,330                    | 6,330              | -                  |
| Rates & rent                      | 488                        | -                        | 488                | 500                |
| Water rates                       | 672                        | 829                      | 1,501              | 1,360              |
| Heat and light                    | 3,375                      | 3,952                    | 7,327              | 6,591              |
| Cleaning & waste                  | 3,625                      | 2,318                    | 5,943              | 4,837              |
| Repairs and renewals              | 5,318                      | -                        | 5,318              | 4,116              |
| Administrators wages              | 18,804                     | 2,196                    | 21,000             | 19,240             |
| General wages                     | 27,807                     | 69,397                   | 97,204             | 85,604             |
| Cleaners wages                    | 5,480                      | -                        | 5,480              | 4,980              |
| NIC employer (wages and salaries) | 6,267                      | -                        | 6,267              | 4,890              |
| Pension contributions             | 2,810                      | -                        | 2,810              | 2,387              |
| Computer software costs           | 1,749                      | 234                      | 1,983              | 882                |
| Consultancy fees                  | -                          | -                        | -                  | 330                |
| P. P. E.                          | 4                          | -                        | 4                  | 74                 |
| Insurance                         | 1,968                      | -                        | 1,968              | 1,806              |
| Stationery & office supplies      | 2,140                      | -                        | 2,140              | 1,521              |
| Telephone                         | 1,526                      | 488                      | 2,014              | 3,358              |
| TV Licence                        | 159                        | -                        | 159                | 159                |
| Subscriptions                     | 117                        | -                        | 117                | 175                |
| Equipment leasing                 | 5,660                      | 774                      | 6,434              | 2,092              |
| Bank charges                      | 263                        | -                        | 263                | 330                |
| Sundry expenses                   | 588                        | -                        | 588                | 832                |
| Other interest                    | -                          | -                        | -                  | 6                  |
| <b>Governance Costs</b>           |                            |                          |                    |                    |
| Confirmation statement fee        | 40                         | -                        | 40                 | 40                 |
| Accountancy & payroll             | 2,520                      | -                        | 2,520              | 1,860              |
| Independent examiners fee         | 1,500                      | -                        | 1,500              | 1,500              |
|                                   | <u>108,864</u>             | <u>92,778</u>            | <u>201,642</u>     | <u>163,446</u>     |



## 6. TANGIBLE FIXED ASSETS

|                         | Fixtures<br>and<br>Fittings<br>£ | Equipment<br>£ | Total<br>£ |
|-------------------------|----------------------------------|----------------|------------|
| <b>Cost</b>             |                                  |                |            |
| At 01/04/2023           | 3,454                            | 28,551         | 32,005     |
| At 31/03/2024           | 3,454                            | 28,551         | 32,005     |
| <b>Depreciation</b>     |                                  |                |            |
| At 01/04/2023           | 3,454                            | 28,551         | 32,005     |
| For the year            | -                                | -              | -          |
| At 31/03/2024           | 3,454                            | 28,551         | 32,005     |
| <b>Net Book Amounts</b> |                                  |                |            |
| At 31/03/2023           | -                                | -              | -          |
| At 31/03/2024           | -                                | -              | -          |

## 7. DEBTORS

|                                      | 2024<br>£    | 2023<br>£     |
|--------------------------------------|--------------|---------------|
| Amounts falling due within one year: |              |               |
| Other debtors – accrued income       | -            | 16,425        |
| Other debtors - prepayments          | 2,571        | 831           |
|                                      | <u>2,571</u> | <u>17,256</u> |

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|  | 2024<br>£     | 2023<br>£     |
|--|---------------|---------------|
| Taxation and social security               | 2,708         | 2,361         |
| Pension creditor                           | -             | 22            |
| Other creditors– accruals& deferred income | 9,282         | 8,570         |
|  | <u>11,990</u> | <u>10,953</u> |

## 9. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/03/2024 there were 3 members.

## 10. ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS

|              | Brought forward | Incoming resources | Outgoing resources | Transfers | Carried forward |
|--------------|-----------------|--------------------|--------------------|-----------|-----------------|
|              | £               | £                  | £                  | £         | £               |
| General fund | 6,553           | 198,349            | (108,864)          | -         | 96,038          |
|              | <u>6,553</u>    | <u>198,349</u>     | <u>(108,864)</u>   | <u>-</u>  | <u>96,038</u>   |

## 11. ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS

|  | Brought forward | Incoming resources | Outgoing resources | Transfers | Carried forward |
|--|-----------------|--------------------|--------------------|-----------|-----------------|
|  | £               | £                  | £                  | £         | £               |
| Unity Project                          | -               | 9,085              | (6,330)            | -         | 2,755           |
| Homelessness Fund                      | 2,448           | -                  | (10)               | -         | 2,438           |
| The Big Lottery Fund – Blossom Project | -               | 65,000             | (65,000)           | -         | -               |
| Lottery community organisation fund    | -               | 21,438             | (21,438)           | -         | -               |
|  | <u>2,448</u>    | <u>95,523</u>      | <u>(92,778)</u>    | <u>-</u>  | <u>5,193</u>    |

### Unity Project

This fund was to provide white goods for people with limited funds.

### Homelessness Fund

This fund was established in January 2008, to enable client travel to the homelessness refuge in Rochdale.

### The Big Lottery Fund – Blossom Project

This funding is to provide an enhanced project which works with people who have complex needs by supporting them with advocacy and links to other agencies.

### Lottery community organisation fund

This funding was obtained to cover cost of living increases.

## 12. INDEPENDENT EXAMINERS FEE

The independent examiner was paid £4,020 (2023: £3,360) during the year of which £1,500 (2023 £1,500) relates to the preparation and examination of the financial statements.

## 13. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period.

## 14. OTHER FINANCIAL COMMITMENTS

At 31/03/2024 the charity had no capital commitments.