

Registered number: 2331404

Charity number: 1004389

Middleton Day Centre

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31/03/2025

Prepared By:

Gibsons Accountants Ltd
Chartered Accountants
226 Oldham Road
Rochdale
Lancashire
OL11 2ER

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2025**

TRUSTEES

Mrs Y C Taylor (Chairperson)

Mr D C Spillane

Mr K Vernon (appointed 16/07/2024)

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

ACCOUNTS
FOR THE YEAR ENDED 31/03/2025

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FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/03/2025.

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 31/03/2025

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 homeless 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

Another year has passed here at Brentwood, and goodness, how time flies!

It has been yet another busy year all round, and the staff and volunteers have again worked tirelessly to deliver a much-needed quality service.

The board of trustees must say a huge thank you to the staff and volunteers, we acknowledge their never-ending dedication and commitment, recognising that Brentwood could not help and support so many people facing immense pressures during such difficult times without them.

I would also like to thank our funders Rochdale Strategic Housing (Homelessness Section) Rochdale Action Together and the Reaching Communities Fund under the Big Lottery Fund, without their vital support, the service would not continue.

However, we cannot rest on our laurels and understand that current funding may not last in its current form, and it's essential that we continue to source additional financial resources so that Brentwood not only survives but thrives.

It is so important that the clients of Brentwood, are supported to develop and become increasingly more resilient and move from being a client of the service to no longer needing its support, maybe even perhaps becoming a volunteer within the service or elsewhere, or even become a trustee if it's of interest and in so doing give back to others who need help.

I would also like to thank the rest of the trustee board, we may be small in number, but we care about Brentwood and its community passionately. We would, however, still like to increase our numbers, and we would welcome and value additional community members to join us, bringing with them their passion, knowledge and enthusiasm.

And finally, a thank you to all our clients, you give us the purpose to keep striving to improve the support we at Brentwood can offer.

Yvonne Taylor

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT – CONTINUED

MANAGERS REPORT

ACHIEVEMENTS AND PERFORMANCE

I must thank all our staff and volunteers and our Chair and trustees for all the wonderful work they have done during these very difficult times.

The past year has been a time of Energy Rises and the cost of Living has caused our Community great despair and hardship and this has meant that our service has been even more beneficial for those in need and we have been very busy in the provision of immediate need, you only have to look at the figures below to see how much we have been needed.

I would like to thank our staff Bev, James and Sharon and our volunteers for the great work they have done in this past year, the provision of 6116 hot meals is a testament to this and It would be remiss of me not to give a special thanks to our chef Karl who has done a great Job this past year in providing so many meals.

The figures below also show the other immediate needs that Brentwood address and this is vital not only to the homeless but to the vulnerable and isolated people on the brink of homelessness living on the edge of eviction and crisis, Brentwood main ethos is the prevention of Homelessness and any other hardships our community faces

Homelessness has risen by over 300% and we have worked with 225 homeless people this past financial year and in order to do this we have built a great working relationship with HannahCourtney-Adamson who is the Head of Strategic Housing (People) and Brooke Leigh Jones who is the Project Manager at Homelessness, through them we have developed a close working strategy and we have had many successes in placing people and offering those in need advice and support, this wasn't easy as the social housing system in Rochdale and indeed all over the country is broken and there is now a great demand for Private renting and HMO'S and with this comes the exploitation by Landlords in putting up rents, this has placed a great burden on trying to relocate people and to provide solutions to these problems so all the services and agencies have come together and part of that help is provided by Sophia Lang, Recovery Worker (Middleton) *Rochdale & Oldham Active Recovery service*

Brentwood would also like to Thank Dorothy and Ian for their kind donations throughout this past year, we would also like to thank Tesco and the Middleton Community for contributing donations, food, clothing, and toiletries this past year.

Brentwood has always been there to provide help and support to those in need and over the years we have faced many challenges and apart from managing to stay open we also need to keep looking at different funding avenues, this is vital if we mean to continue the great work that Brentwood Has provided these past 37 years

John Crosby
Manager

The statistics for the year April 2024 to March 2025 are as follows;

Day Centre usage = 3272 attendances

Office appointments = 843

Total Referrals = 865

Homelessness = 216

Medical = 28

Benefits = 356

Housing = 225 of which 26 were debt issues

Criminal Justice = 12

Employment and Education = 1

Day Centre provision

Hot Meals = 5189

Laundry = 135

Bath/shower/shave = 79

Hair Cut = 23

Foodbank = 65

Discretionary Crisis Fund = 11

Discretionary Housing Payment = 3

Blossom Project = 11.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT – CONTINUED

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

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.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT – CONTINUED

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.

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

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT – CONTINUED

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.

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 £182,748 (last year £182,742).

The Charity also obtained funding from The Big Lottery Fund – Blossom Project of £65,001 (last year £65,000).

The Charity also obtained funding from Action Together of £10,000.

Other funding from donations during the year were £6,203 (2024 £2,823).

Overall, the Charity had a net surplus for the year of £67,156 (2024 £92,230).

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.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT – CONTINUED

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.

Board members

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

Mrs Y C Taylor (Chairperson)
Mr D C Spillane
Mr K Vernon (appointed 16/07/2024)

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 21.01.2026

.....K Vernon

Mr K Vernon

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2025

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

I report on the accounts of the company for the year ended 31/03/2025 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

Dated21/01/2026.....

Middleton Day Centre

Statement of Financial Activities (including income and expenditure account)
for the year ended 31/03/2025

		Unrestricted funds	Restricted funds	2025 Total	2024 Total
	Note	£	£	£	£
Income					
Income from generated funds		-	-	-	-
Donations and legacies	2.	6,203	-	6,203	2,823
Income from Grants	3.	182,748	75,001	257,749	291,049
Total Income and endowments		188,951	75,001	263,952	293,872
Expenses					
Costs of generating funds					
Expenditure on Charitable activities	5.	126,730	70,066	196,796	201,642
Total Expenses		126,730	70,066	196,796	201,642
Net gains on investments					
Net Income/ (expenditure)		62,221	4,935	67,156	92,230
Transfers between funds		(207)	207	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Net movement in funds:					
Net income/ (expenditure) for the year		62,014	5,142	67,156	92,230
Total funds brought forward		96,038	5,193	101,231	9,001
Net funds carried forward		158,052	10,335	168,387	101,231

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 31/03/2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	6	-	-
CURRENT ASSETS			
Debtors (amounts falling due within one year)	7	676	2,571
Cash at bank and in hand		<u>225,685</u>	<u>110,650</u>
		226,361	113,221
CREDITORS: Amounts falling due within one year	8	<u>57,974</u>	<u>11,990</u>
NET CURRENT ASSETS		<u>168,387</u>	<u>101,231</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>168,387</u>	<u>101,231</u>
RESERVES			
Unrestricted funds	10		
General fund		158,052	96,038
Designated funds		-	-
Restricted funds	11	<u>10,335</u>	<u>5,193</u>
		<u>168,387</u>	<u>101,231</u>

For the year ending 31/03/2025 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 21.04.2026 and signed on their behalf by :-



Mr K Vernon
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2025**

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
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%
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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 2025	2024
	£	£	£	£
Donations	6,032	-	6,032	2,691
Clothes	171	-	171	132
	<u>6,203</u>	<u>-</u>	<u>6,203</u>	<u>2,823</u>

3. ANALYSIS OF INCOME FROM GRANTS

	Unrestricted funds	Restricted funds	Total 2025	2024
	£	£	£	£
Income From Grants				
RMBC Funding	182,748	-	182,748	182,742
RMBC Matched funding	-	-	-	12,784
Big Lottery – Blossom project	-	65,001	65,001	65,000
National Lottery Community organisations – cost of living fund	-	-	-	21,438
Action together grant	-	10,000	10,000	-
The unity project	-	-	-	9,085
	<u>192,748</u>	<u>75,001</u>	<u>257,749</u>	<u>291,049</u>

4. STAFF COSTS

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	2025	2024
	£	£
Wages and salaries	123,768	123,684
Social security costs	6,205	6,267
Employers pension costs	2,779	2,810
	<u>132,752</u>	<u>132,761</u>

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

	2025	2024
	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
K Vernon (trustee) received volunteer expenses of £3,500 from the Charity.

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Charitable activities	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Direct Costs				
Food & medicine	7,494	2,165	9,659	9,680
Advertising & open day	405	-	405	1,495
Volunteer costs	5,140	-	5,140	5,400
User activities & support	2,285	963	3,248	5,188
Staff travel	115	-	115	481
white goods	-	3,957	3,957	6,330
Rates & rent	518	-	518	488
Water rates	1,227	392	1,619	1,501
Heat and light	7,273	2,424	9,697	7,327
Cleaning & waste	3,472	1,227	4,699	5,943
Repairs and renewals	4,215	-	4,215	5,318
Administrators wages	19,924	2,134	22,058	21,000
General wages	39,636	56,612	96,248	97,204
Cleaners wages	5,462	-	5,462	5,480
NIC employer (wages and salaries)	6,205	-	6,205	6,267
Pension contributions	2,779	-	2,779	2,810
Computer software costs	2,430	162	2,592	1,983
Training	112	-	112	-
P. P. E.	104	-	104	4
Insurance	1,690	-	1,690	1,968
Stationery & office supplies	1,070	-	1,070	2,140
Telephone	2,994	30	3,024	2,014
TV Licence	170	-	170	159
Subscriptions	126	-	126	117
Equipment leasing	6,682	-	6,682	6,434
Bank charges	270	-	270	263
Sundry expenses	670	-	670	588
Governance Costs				
Confirmation statement fee	64	-	64	40
Accountancy & payroll	2,698	-	2,698	2,520
Independent examiners fee	1,500	-	1,500	1,500
	<u>126,730</u>	<u>70,066</u>	<u>196,796</u>	<u>201,642</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Equipment £	Total £
Cost			
At 01/04/2024	3,454	28,551	32,005
At 31/03/2025	3,454	28,551	32,005
Depreciation			
At 01/04/2024	3,454	28,551	32,005
For the year	-	-	-
At 31/03/2025	3,454	28,551	32,005
Net Book Amounts			
At 31/03/2025	-	-	-
At 31/03/2024	-	-	-

7. DEBTORS

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors - prepayments	676	2,571
	<u>676</u>	<u>2,571</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	4,106	2,708
Other creditors— accruals & deferred income	53,867	9,282
	<u>57,973</u>	<u>11,990</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 31/03/2025 there were 3 members.

10. ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	96,038	188,951	(126,730)	(207)	158,052
	<u>96,038</u>	<u>188,951</u>	<u>(126,730)</u>	<u>-</u>	<u>158,052</u>

11. ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Unity Project	2,755	-	(2,962)	207	-
Homelessness Fund	2,438	-	-	-	2,438
The Big Lottery Fund – Blossom Project	-	65,001	(63,944)	-	1,057
Action Together - Grant	-	10,000	(3,160)	-	6,840
	<u>5,193</u>	<u>75,001</u>	<u>(70,066)</u>	<u>207</u>	<u>10,335</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.

Action together Grant

This funding was obtained to pay for white goods £5,000 and food provisions £5,000.

12. INDEPENDENT EXAMINERS FEE

The independent examiner was paid £4,252 (2024: £4,060) during the year of which £1,500 (2024 £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 31/03/2025 the charity had no capital commitments.