



**STOCKPORT, EAST CHESHIRE, HIGH PEAK, URMSTON & DISTRICT CEREBRAL
PALSY SOCIETY**

A Charitable Company Limited by Guarantee

**Financial statements for the year ended
31 MARCH 2021**

**Company Registration Number
02683946**

**Stockport, East Cheshire, High Peak, Urmston & District
Cerebral Palsy Society operating as "Supportability"**

**Financial Statements
For the Year Ended 31 March 2021**

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Combined Trustees' Annual Report and Directors' Report for the year ended 31 March 2021

The Directors (who are also the Trustees) are pleased to present their report and the audited financial statements for the Charity for the year ended 31 March 2021.

Reference and Administrative details of the Charity, its Trustees and Advisors

Charity Number	1009768
Company Number	02683946
Principal Office	Granville House, 20 Parsonage Road, Heaton Moor, Stockport, SK4 4JZ
External Auditors	Beever and Struthers, Statutory Auditor St George's House, 215-219 Chester Road, Manchester M15 4JE
Bankers	Royal Bank of Scotland Drummond House (CK) Branch, Customer Service Centre, Drummond House, 1 Redheughs Avenue, Edinburgh, EH12 9JN
Solicitors	Slater Heelis Solicitors Oakland House, 2 nd Floor Suite 2, 34 Washway Road, Sale, M33 6FS

Directors and Trustees

The Directors of the charitable company (the Charity) are its Trustees for the purpose of Charity law and throughout the report are collectively referred to as the Trustees.

The Trustees serving during the year and since the year end are as follows;

Chairperson	Rob Armstrong – Chair from 16.06.21
Deputy Chairperson	Roy Dudley Southern MBE
Executive Committee Members	Rachel Donnelly – resigned 16.06.21 Natalie Hinchcliffe Nicole Guy Maria Repanos Charlotte Furnival Mike Bailey

Rory Alkin
Helen Jackson – co-opted 21.07.21
Jon Bloom – co-opted 18.08.21

Vice Presidents Rodger Harvey
 Irene Walton

Chief Executive Sarah Thomas

Company Secretary Sarah Thomas

Structure, Governance and Management

The full legal name of the Charity is Stockport, East Cheshire, High Peak, Urmston and District Cerebral Palsy Society – the name of the Charity was amended to its current legal title on 26th July 2011 and its Articles of Association were amended at the same time. However, as of 1st October 2019, the known name of the Charity was amended to 'Supportability', including new branding and strap line, under which the organisation now operates on a day-to-day basis, whilst retaining its legal entity status. For the purposes of this report, the name used in relation to the Charity will be 'Supportability'.

Summary of the purpose of the charity as set out in the Governing document

Supportability is a company limited by guarantee governed by its Articles of Association dated 26th July 2011. These Articles amended the Memorandum of Articles of Association dated 11th December 1991. The update reflected the new locations of work for the organisation, which specifically were Trafford and Salford. Supportability is a Charity registered with the Charity Commission and, as of 31st March 2021, there were 38 members who each have a liability of £1 in the event of the Charity ceasing to operate.

Appointment of Trustees

The Board must have a minimum of 5 Trustees and a maximum of 14, who are appointed by the Annual General Meeting (AGM). At the AGM, all members of the Board who have served for three years since their last election shall either retire or opt to be considered for re-election. Between AGMs the Board may co-opt Committee members for the period up to the date of the next AGM, so long as the maximum number of 14 Trustees is not exceeded.

Trustees' Induction and Training

Newly appointed Trustees are provided with a copy of the Charity's Trustee handbook as part of the induction process. The handbook covers various aspects of the role of a Trustee including copies of the Charity's Articles of Association, the structure of the Charity, the latest Business Strategy document, the job description for all Trustee roles including the Chair and Deputy roles,

as well as the Code of Conduct for Trustees. As well as being allocated a mentor from the Board, newly appointed Trustees are also encouraged to attend appropriate internal and external training that supports the role.

Organisation

The Board of Trustees meets monthly and where required working groups are established and support issues such as Finance and Estates. The working groups meet as and when required. The Chief Executive is appointed by the Trustees principally to manage the day-to-day operations of the Charity. To facilitate effective operations, the Chief Executive has delegated authority for all operational matters including finance, employment and registration of services where applicable.

In order to ascertain salaries payable, including for key management personnel, we under take benchmarking within the sector to ensure that salaries are competitive and in line with comparable job roles locally. We also ensure we are National Minimum Wage (NMW) compliant and aim to have a minimum salary level higher than the NMW rate set each year.

Related Parties

The Charity has a trading subsidiary, Granville House Ltd, that until 2015 operated two charity shops with a separate Board of Directors, one of whom also sat on the Board of the Charity. The accounts for Granville House Ltd have been consolidated within the financial statements of Supportability in accordance with the Charity Act 2006. During the financial year of 2020/21 and since the closure of the charity shops, Granville House Ltd has not actively traded.

Risk Management

One of the Trustees' roles is to assess the major risks to which the Charity is exposed, particularly those relating to the operations and financial matters of the organisation. During 2020/21, the Charity worked to an agreed three-year Business Strategy and associated plan. The plan focuses on delivery of the key strategic objectives, which were primarily the redesign of services, potential new developments and achieving a balanced budget for the Charity.

The Risk Register, developed in conjunction with the Business Strategy, was also reviewed and updated in line with the three-year Business Strategy by the Board of Trustees. The Charity's Senior Leadership Team (SLT) are responsible for the maintenance and ongoing review of the Register to ensure it remains fit for purpose and is responsive to the work of the Charity. Trustees monitor and oversee the Register at least bi-annually.

Objectives and Activities

The Charity is established to promote the care, welfare, interest, education and advancement, in the metropolitan boroughs of Stockport, Trafford, Salford, Urmston, the unitary authority of Cheshire East, the non-metropolitan district of High Peak and surrounding districts, for people with Cerebral Palsy and associated disabilities.

The aims of the Charity

Our beliefs Civil rights, maximum independence and challenging discrimination faced by people with disabilities.

Our Vision A Society where people with disabilities are valued equally and empowered to live full and rewarding lives.

Our Mission To improve the quality of life for people with Cerebral Palsy and associated disabilities in Stockport, East Cheshire, High Peak, Urmston, Trafford and surrounding districts through the provision of quality services and campaigns in partnership with people who have disabilities, carers and other organisations giving priority to those with high support needs.

Our purpose To develop and provide a quality range of services, which reflect individual need and choice through integrated provision and specialised support.

Public benefit of the Charity

Under the Charities Act there are 13 descriptions of charitable purpose. The Charity is covered by *"the relief of those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantage"*

Through the Trustees' role of overview of Supportability, it is their belief that they have had regard and met the Commission's guidance regarding public benefit. The Act identifies two key principles of Public Benefit:

Principle 1 - There must be identifiable benefit or benefits.

The sole purpose of the Charity is to aim to improve the quality of life for people with Cerebral Palsy and associated conditions within its defined geographical area of operation. It aims to achieve this through the provision of services and campaigns in partnership with disabled people, carers and other organisations giving priority to those with the most significant level of need.

During 2020/21, approximately 450 children, young people and adults with complex physical and learning disabilities stood to benefit from the range of service provision the Charity offers. The service range also benefits parents and carers of those accessing services by offering time away from their caring role and by providing support for their family member. The three-year Business Strategy is aimed to ensure the continuity and security of the organisation's service offer, maximising choice and control for the individual.

Principle 2 - Benefit must be to the public or section of the public

Access to the Charity's services is not restricted except in saying that:

- Services are designed specifically to support people with Cerebral Palsy and associated disabilities
- The work of the Charity is geographically restricted by its constitution

- People don't have to be members of the Charity to access services
- Whilst the organisation charges fees for its services, these fee levels depend on the service being accessed. Fees are necessary to enable the Charity to carry out its aims and reflect the high level of need being supported. Priority is given to those with the highest support needs including severe disabilities and additional medical needs such as Epilepsy.
- The Charity continues to see demand for its services, which is positive and means that its service offer is one that is wanted and meets people's support needs.
- Public benefit guidance no longer requires charities to evidence that people are not precluded from using services due to fees being charged. Supportability continues to take measures to ensure that its services are affordable and investment in additional resources to attract third party funding for its services demonstrates this commitment. Achieving a balance of individual income from service users, monies from statutory bodies and contributions resulting from fund-raising activities to achieve a neutral financial position remains an ongoing focus and challenge.
- Supportability have developed action plans to address the balance in required funding. The purpose of having this approach in place is to reduce the financial risk for the organisation, given the current climate relating to ongoing reductions in social care funding, as well as enabling it to make decisions as to how charitable funds will be utilised for the benefit of service users and their carers.
- Supportability also uses its own income via monies generated from previous Investments as well as Reserves to underpin and support service delivery.

Supportability's Strategy

During 2020/21, Supportability has continued to work to and deliver the previously agreed three-year Business Strategy and delivery plan. The strategy is very much about a positive future for the Charity, building on its core service offer and ensuring that its resources are fit for what the Charity wants to offer to those with the most complex of disabilities.

The climate in which the Charity is working has been challenging for some time and this will continue to be the case, especially as we emerge from the pandemic and really understand its legacy for the health and social care sector.

There were several key issues that the Business Strategy had to take into account when it was developed, including:

- Increases in the national minimum wage.
- Challenges in recruiting and retaining staff in the sector.
- Statutory Agencies having reduced income streams.
- Increased competition for third-party funds

And more recently, the immediate impact of the worldwide pandemic that hit in early 2020.

The focus of the strategy for 2020/21 was to continue to implement the change plans developed for each service area. This included a review and putting in place an IT strategy that moved the organisation to a new IT platform and support provider as well as plans for service growth and

further development of the Estates plan, linked to a move into a new building for the organisation's day service and back-office functions.

The pandemic had a very significant impact on what it was possible to deliver in the year 2020/21. The focus for the organisation became the need to ensure the health and wellbeing of service users, their carers and its employees as well as the overall sustainability of the organisation. Service delivery was severely affected by national lockdowns and ongoing local restrictions that were in place for most of the year 2020/21 for the organisation.

However, progress was made, even in these difficult circumstances, against the strategy regarding making the move to Microsoft Office 365 and Teams as the main IT platform and moving IT support providers. Both of which were significant tasks involving several layers of training for staff as well as ensuring a smooth transition of the IT applications during a time when the organisation was more dependent on IT than ever before, because of the reliance on remote working due to the pandemic.

The Estates plan also continued to be progressed in terms of developing the building specification and identification of potential land options.

The strategic plans relating to service change plans were significantly hampered by the pandemic, especially in relation to the day and locality 1-2-1 support services.

As a result of this, and the changes to the way in which services had to be delivered and have continued to be delivered, it was agreed that the Business strategy would be re-set for a three-year period from April 2021, as it was imperative that the learning from operating during a pandemic year was factored into the way of working going forward. The strategic direction of the organisation, correspondingly, needed to be reviewed.

Key Areas of Operation

Supportability provides a range of support and services for children, young people and adults with the most complex needs in terms of physical and learning disabilities.

Day Offer

Supportability has operated a day service, the 'Skills Group', for many years. The service operates from Granville House and supports an average of 55 people a day who attend the provision which operates between 9am and 4pm Monday to Friday. People attend the service from half a day a week up to five days a week. The service offers a range of building and non-building based activities during the day for people to access including relaxation, IT, cookery, sports activities and many more. The service aims to maintain and improve people's independence skills as well as enabling people to develop social networks and relationships.

During 2020/21 the service was significantly affected by the Covid Pandemic. Following the Government announcement of a national lockdown in March 2020, the service closed, which remained the case until the easing of the first lockdown. The service was able to reopen in July 2020, with enhanced cleaning schedules and increased use of Personal Protective Equipment

(PPE). During the first national lockdown period, weekly contact was maintained with users of the service and their carers, offering support where needed to help keep people safe and well. When the service re-opened, numbers attending were low as the service had to comply with several national and local public health requirements associated with social distancing and operating in social bubbles, which restricted numbers in the building at any one time.

As Stockport moved in and out of local restrictions from July through to the next national lockdown in December, the numbers attending the service remained static and there was ongoing weekly contact with those people not yet back in service, and alternative support offers were made.

Since the end of the second national lockdown and the roll out of the vaccination programme, numbers returning to the service have increased but, currently, the service must still work to social distancing measures and within social bubbles. However, the limitations within social bubbles decreased in the latter half of 2020/21 which enabled the service to expand the numbers of people attending each day.

Stockport Metropolitan Borough Council (SMBC) worked closely with all their providers of services during the year 2020/21 and put into place a robust financial support package where they paid 100% on plan for services that should have been delivered between April and October. From November this financial support was reduced to 80% as numbers of people coming back into service began to increase, as they wanted to ensure the sustainability of providers during and post pandemic. The Charity also made use of the Government's job retention scheme during the year as well as ensuring any grants that the services were eligible for were applied for and utilised.

The ongoing welfare calls that have been made in the last year have reinforced how essential this service is to those being supported and their carers.

The day service framework operated by SMBC, should have been re-tendered during 2020/21 - both Skills group and the leisure groups offered by the Charity are currently on this framework. The tendering process was delayed because of the Pandemic and the existing framework was extended. This is now expected to be out for re-tender during the year 2021/22.

Leisure Offer

The leisure groups, offered across a seven-day period including evenings, form part of the Charity's extended day offer under SMBC's Day services framework, and were very significantly affected by the Pandemic and the decision made by local public health that people could only access one provider of day support provision to reduce the potential risk of cross infection. Many of the people using this provision had a mixed package of support in that they utilised the leisure groups one day a week and then also accessed an alternative day service provision. As a result of this 'pick and stick' approach, people had to make the decision to choose which provision they would access and obviously people chose the provision that provided them with the most support across the week. This resulted in the leisure groups only operating for approximately four weeks in the year 2020/21. However, this provision was financially supported on the same basis as Skills group by SMBC during the year, which has ensured that they are able to be offered post 2020/21.

The cycling sessions via "Wheelers," a provision offering adapted cycling sessions three times a week, was also affected by the restrictions imposed by the Government, but this provision was able to operate successfully via a booking system in the latter part of 2020/21. Wheelers has third-party funding in place, and this helped to sustain the provision until it was able to re-open in line with the wider government restrictions regarding group activities for people with disabilities.

Twenty-Four Hour Support

Supportability operates a Residential Care Home, Cheddle Lodge, based in Cheadle. The home has 13 beds and supports people with complex physical and learning disabilities. The home is staffed on a 24/7 basis, which also includes waking night support. The home is registered with the Care Quality Commission (CQC) and is rated 'Good'. SMBC have a contract for 10 of the 13 beds available and the remaining 3 beds are available on a spot-purchase basis, 2 of which are currently funded by Manchester City Council and the remaining bed by SMBC.

At the start of 2020/21, the home was fully occupied. As the impact of the pandemic became more evident, an early decision was made to rigorously shield the people living at Cheddle Lodge from mid-March 2020. This included shutting the home to all visitors due to the increasing concern regarding the Pandemic and the vulnerability of the people living there.

The Home remained in this position throughout 2020/21, with increased staff resources to support the level of need. In line with local public health guidance the home put into place enhanced cleaning schedules and the use of PPE for the staff team. Testing for Covid was also introduced at an early stage ahead of this being a requirement for care home staff and residents.

The home remained stable until the end of October 2020 when there was an outbreak of Covid-19 in the home with over 50% of the staff and residents testing positive, though the majority were asymptomatic. This triggered the emergency Covid plan for the home and people were supported in line with this to reduce the risk of cross infection and further enhanced infection control measures were put into place.

Unfortunately, because of this outbreak, a resident passed away, but the home was fortunate that the outbreak did not result in more loss of life. The home was deemed to be free of the outbreak at the beginning of December 2020. A referral was received for the subsequent vacant bed from SMBC, and this referral was made permanent in early 2021 and the home has remained at full capacity since.

In line with Government requirements the home continues with the enhanced use of PPE and testing for staff and residents and the central PPE portal for free PPE is utilised by the service. In the early stages of the pandemic the home had to source its own enhanced levels of PPE which were both scarce and very expensive.

The long-standing Registered Manager of the home retired from the service at the end of January 2021 and interim management arrangements were put in place. These arrangements have subsequently been made permanent.

The home has been monitored by the CQC in relation to the emergency standards introduced for care homes for infection control associated with the pandemic. The home has achieved and maintained a positive outcome on these inspections with acknowledgement of the extra precautions that have been taken over and above the minimum requirements set out by Public Health England.

Supportability's supported living in the community service took the same approach to shielding the person living there at an early stage of the pandemic and the organisation has worked closely with the family to ensure the health and wellbeing of the individual with the staff team supporting them throughout 2020/21.

Geographical Localities

The approach to the delivery of community based 1-2-1 support provision in geographical localities continues to be beneficial in terms of managing the provision more positively. The service is registered with the CQC and was last inspected in March 2020, retaining its 'Good' rating across all five key lines of enquiry. The aim of the provision is to deliver support local to where a person lives, where possible and practicable, with the overall objective of meeting their needs.

This service was severely affected by the first national lockdown in March 2020, with service delivery reduced by over 90% in April 2020. Weekly welfare calls to service users and their carers ensured that, if people were struggling, discussions were had with the appropriate funding authority and a way forward agreed. This resulted in an increase in delivery hours during the second month of lockdown, but the service was still operating at a much reduced level.

As Stockport moved in and out of local restrictions between July and December 2020 this was reflected in fluctuating levels of service delivery. Delivery levels started to level off ahead of the second lockdown and even during this time a reasonable level of service delivery was maintained throughout. There was a steady increase in support hours delivered through to March 2021, which also included new referrals to the provision. Again, access to the central PPE portal supported the costs associated with the enhanced use of PPE and cleaning regimes as well. Regular staff testing and, more latterly, the vaccination programme have been positively engaged with by staff across the organisation.

This service area was well supported by the financial package that SMBC put in place with the same level of support being given to this type of provision as had been provided for day services, including supporting the significant number of Individual service fund (ISF) accounts that Supportability manages on behalf of service users and their carers.

By the end of March 2021, the service was providing approximately 75% of its pre-Covid delivery level with return dates agreed with the remaining service users for between April and June 2021.

Business Support Functions

Whilst not a direct service provision, the functions of the Business support team underpin the Charity as a whole. In addition to the essential role of Supportability's financial management, other services include Human Resources (HR), Training, Marketing and Communications as well as general administrative support.

The pandemic meant that as the first National lockdown was announced all back office functions and associated staff were working from home and business support was broadly being delivered remotely. This presented several IT challenges initially as new ways of using IT had to be put in place to enable efficient and effective home working, at a time when effective communication was even more paramount to ensure the smooth operation of the Charity.

With the pandemic came the cancellation of all planned fundraising events across 2020/21, including the Charity's annual Golf Day, the main fundraising event of the year for the organisation. As a result of this and the associated loss of income with not being able to run these events a decision was made to make the fundraising team redundant. This was not a decision taken lightly but, at the time, it was hard to predict when events would be able to be delivered again or when people could come back together to attend anything planned. Fortunately, these roles, along with a loss of some administration hours, were the only redundancies that the organisation had to make during 2020/21, as direct result of the pandemic.

There was a significant increase in workload for the finance team, who had to adapt to the risk assessment approach put together by SMBC in relation to their financial support re payments on plan as well as fulfilling the Government's job retention scheme (furlough) requirements, as several staff were furloughed because of reduced service provision etc. The Charity was also able to access Government grants for enhanced infection control measures, staff testing and workforce development, all of which required monthly returns to be submitted to support the funding received and associated expenditure. Consequently, the planned finance team review for 2020/21 did not take place as the team needed to be focused on ensuring financial returns/risk assessments were completed on time and were accurate. This will now take place in 2021/22 to an amended brief.

HR has been a significant contributor during the Pandemic year in terms of supporting staff through a period of significant worry and concern, not just about potential job roles but in supporting staff with their own personal worries and concerns about Covid-19 and working in social care, which was being highlighted very negatively in the media in the early days of the pandemic. The SLT has also sought a higher level of support from HR in relation to the furlough scheme, managing the changing guidance in relation to the scheme and understanding what the potential impacts of these changes were for staff and how best to manage them.

Having achieved such significant progress with our training statistics for staff during 2019/20, it was important that momentum was not lost during the pandemic, which required almost 100% of mandatory training to be delivered remotely. There was also additional training that needed to be delivered as a direct result of the pandemic, including enhanced infection control and the effective use of PPE. The Quality and Training manager has been working remotely since the first national lockdown and has had to be creative as to how to engage staff with online training.

Whilst this has been successful to date, there is recognition that some training does have to be delivered face to face and towards the end of March 2021 this was beginning to be possible with social distancing measures in place.

Marketing and Communications was affected by the Pandemic in relation to marketing linked to fundraising, although several online fundraising opportunities were shared via social media which had some degree of success. Communications, both internally with staff and externally with parents and carers, were stepped up significantly during 2020/21 with a minimum of monthly communications being shared. These updated them on how the Charity was managing the impact of the Pandemic. The communications were also a way of sharing other relevant information such as mental health support, information about testing and then more latterly about vaccinations and how to access these.

In November 2020, the Charity upgraded its IT systems to Office 365/Teams and moved to a new IT support provider. Moving IT systems and upgrading some of the essential systems to Cloud versions during a Pandemic would not necessarily seem a high priority, but moving to Office 365/Teams gave the organisation a more stable platform at a time when there was greater IT dependency. It was seen as a project that had to be delivered as planned.

Volunteers

The impact of the Pandemic on volunteering in the organisation has been significant, given the reduction in service delivery and the impact on fundraising activities. The Business strategy for the organisation has been reviewed considering the impact of the Pandemic and volunteering is highlighted in terms of it being a strategic aim to increase volunteering opportunities within the Charity at all levels. The Board of Trustees is a volunteer board and needed to be fully engaged during 2020/21, which has been paramount to the success of the organisation in negotiating the impact of the Pandemic on the Charity.

Performance

For the year 2020/21 a deficit budget of £68K had been agreed by the Board of Trustees – this was agreed in advance of the impact of the Pandemic being fully understood. The agreed budget was a decreasing deficit budget which ensured the Charity was on target to achieve a sustainable cash break even budget position by March 2022.

However, once the national lockdown was announced the SLT linked with key commissioners to work collaboratively to ensure the sustainability of the Charity beyond the Pandemic. As a result of this close working relationship during 2020/21, and the wider central Government support to organisations, the following achievements were made.

- Immediate use of the Government's Job Retention scheme once services were closed due to the national lockdown – at one stage 65% of the workforce were furloughed (93% of those staff furloughed have since returned to their pre-Covid contracts).
- Full use of the financial package put into place by SMBC – the largest statutory funder to the Charity – using financial risk assessments for all areas of the Charity's service provision with the exclusion of Cheddle Lodge.

- Making full use of the various grants from central Government to underpin additional costs associated with enhanced infection control measures as well as costs associated with the additional PPE requirements for staff.
- Ensuring that information required for service registration with the Care Quality Commission was kept up to date to ensure free access to PPE when this became available for localities and Cheddle Lodge
- Rent rebates via central Government grants to local authorities available for office space – applicable for office space at Meridian House.
- Maintaining budgeted occupancy levels at Cheddle Lodge
- Retaining competency levels for support staff in particular throughout the year by continued training
- Investment and implementation of a new IT platform and IT support provider
- A move back to Granville House for back-office staff, therefore reducing expenditure on office space
- Tight management of staff and direct service costs during the period.

Taking this approach has enabled the organisation to achieve a surplus position for 2020/21. However, this is, in part, advance funding for the next two years. There is likely to be a recovery period for service providers such as Supportability, with the ongoing ripple effects of the pandemic continuing to have an impact and potential new variants affecting service users and their carers' confidence to attend services, for example.

Whilst the vaccination programme has had a high uptake in the Stockport borough for people with learning disabilities, there are still concerns regarding new variants and the effectiveness of the vaccine against these that will affect service user/carer confidence and potential service delivery levels as a result. The financial support from SMBC ceased at the end of June 2021 and the furlough scheme also finished at the end of September 2021, therefore, any surplus generated during 2020/21 is funding that will help the organisation to be able to weather future fluctuations in service delivery.

Overall Covid-19 Statement

No one could have predicted the impact of the Pandemic or the fact that it would have such repercussions for such a significant period. The whole of 2020/21 has been about managing the Charity through the Pandemic year, with the focus being on service users, their carers and staff as well as the need to maximise any financial support that the Charity was eligible for, to ensure that it was robust enough to be able to respond to need as people began to feel more confident to return to services.

The SLT has undertaken a Covid review by taking some time to look at and reflect on the last 12 months and the changes to the ways in which the Charity has had to work and deliver services. Account has been taken of the feedback received during this time from the weekly welfare calls and from the commissioners of services. The reviewed Business Strategy for 2021-24 has factored in the learning from the last 12 months and the Covid review and acknowledges the need to remain flexible in relation to the needs of those the Charity supports, many of whom have been shielding for 12 months, and whose needs may well have changed (and potentially increased) since they were last in receipt of services.

It is anticipated that there will be a need to amend service offers as our understanding of the ways in which people's needs have changed becomes more evident. Expectations, needs and requirements will be different, and Supportability will need to be a flexible and responsive organisation to ensure it remains competent and able to meet the new challenges that will be faced in the next two years in particular.

Financial Review

The Charity is reporting a surplus for the year of £516k. This position is a significant improvement, being £668k more than the previous year's deficit of £152k (before net gains on investments).

There were no investments held during the year.

Incoming resources of £3,758k were £342k higher than 2019/20. This represents a 10% increase.

The 2020/21 accounts have been produced in accordance with FRS102, as were the previous year's. Therefore, no adjusting entries were required for the comparative year.

- Income from Donations and legacies of £48k was £17k less than the previous year. Gifts and donations income fell to approximately a third of last year's levels.
- Other trading income was £10k, £35k lower than 2019/20. Due to national lockdowns the fundraising team were unable to run the planned events for the year, with the loss of the Golf Day being a particular blow to the expected income target.
- Income from Charitable Activities of £3,699k was £402k (12%) higher than last year. The charity benefited from the HMRC CJRS grant scheme for furloughed workers, which meant that £374k of staff costs were funded through the year. We also received various grants from local authorities for Covid support. Gifts and donations income fell to approximately a third of last year's levels.

The national and regional lockdowns and social distancing measures imposed due to the pandemic had a negative impact on service delivery, which saw two of the three main areas of work closed, or substantially reduced, for extended periods of the year. Management took immediate action to control and minimise the expenditure driven by our charitable activities so that the cost for the year was reduced to £3,151k. This was £304k (8.8%) lower than 2019/20. The cost of employed staff overall was £210k (8%) lower than previous year. A charge of £15k was incurred for rationalisation costs in year.

Fixed assets were again broadly comparable with the previous year, with £36k worth of additions and £54k disposals for two minibuses and £21k disposals relating to Meridian House. The main additions, being an investment of £26k in IT infrastructure improvements to support the migration to cloud based MS 365 and remote working, plus £10k essential equipment purchases at Cheddle Lodge.

Net current assets of £1,308k were £542k higher than the prior year as a consequence of the financial support through grants and reduced expenditure related to closed services.

Total Charity funds were therefore £516k higher than 2019/20 at a level of £2,430k. The charity has been able to maintain and build financial security and sustainability through this year in the face of extremely challenging circumstances, to provide a strong platform for the delivery of the next 3 year Business Plan.

The main challenges and risks faced in the year remain very similar to previous years, heightened by the impact of Covid, in line with every other organisation operating within the health and social care sector:

- a) Reduced availability of standard fees and grant funding to support services due to lower levels of deliverable commissioned services from local authorities and sessions purchased using personal budgets. This was as a direct result of national and local lockdowns and social distancing restrictions.
- b) An inability to deliver on the majority of our fundraising plans across the year, leading to cancellation of our annual events calendar.
- c) Increased levels of staffing ratios to support our service users when working in 'bubbles' at our Skills Day Service and Cheddle Lodge, our residential care facility. The fees paid by our key customers in many cases do not reflect the increased level of support required by the Public Health social distancing rules.
- d) During the year our residential services faced the highest potential personal risk from Covid. The prospect of unfilled vacancies that could result remains a key financial risk to the Charity. We are committed to working with the Local Authority with a view to ensuring that this service remains viable and fit for purpose.
- e) Significant difficulties in attracting and retaining staff at sustainable pay levels and with the pressures on the sector. This remains a key issue facing the Charity and there are ongoing efforts to improve the position within challenging cost constraints.

As reported in previous years' Trustees' Reports, the Charity had operated a wholly owned trading company, Granville House Limited, with a separate board of directors, for a number of years. Granville House Limited publishes its own accounts, which have been grouped with the accounts of the Charity in these consolidated Financial Statements and this year the Company remained dormant following the closure of the shops in 2015/16. Residual reserves of the subsidiary following closure are £4k.

Reserves policy

Supportability adopts a risk based approach to the management of its reserves that seeks to strike an appropriate balance between financial prudence and investment in front line services. In assessing the level of free reserves required the trustees have taken due note of the major risks facing the Charity, considered the likelihood of the risks, and likely financial impacts. The on-going risks fall broadly into the categories of income generation (including fundraising), maintaining current and consistent levels of service delivery, unexpected operational cost pressures, unplanned capital requirements, supporting the three year business plan, and broader macro-economic factors. The additional potential impact of Covid 19 across all the risk areas identified above has been considered and included. The reserves policy is reviewed formally on an annual basis, or as required by trustees, and can be summarised as follows:

- Supportability's free reserves policy is to hold sufficient free reserves to fund the financial impact of negative events. This is currently calculated at £0.65m.
- Supportability's designated reserves policy is to hold appropriate designated reserves for strategic and capital projects as determined on an annual basis.
- When necessary and legally required, we will hold restricted funds.

- We will hold sufficient liquid assets at all times to provide both operational working capital and to cover the cost of any significant event and will ensure that cash balances never fall below £0.1m.
- If reserves fall below the level as stated in the policy, the Trustees and the Senior Leadership Team (SLT) will agree a strategy which will build the level of reserves in the future back to the minimum as per the policy. The Trustees will agree and closely monitor any reserves replenishment plan to be actioned by SLT.

As at 31 March 2021 Supportability held £2.4m in total reserves (2020: £1.9m). Of this we identified a total of £0.003m (2020: £0.003m) as designated funds.

Free Reserves - of the total reserves held, £1.3m were held as free reserves (2020: £0.7m) being the total of unrestricted (less designated) funds (£2.2m), less unrestricted fixed assets (£0.9m). The current level of free reserves is therefore above the minimum level required by the policy of £0.65m. The trustees have determined that these excess funds be used to support the deficit budgets over the short term until the Charity returns to a surplus position, as per the Business Strategy.

Cash at bank and in hand as at 31 March 2021 was £1.0m which is in excess of the £0.1m required by the policy.

The general unrestricted reserves (excluding designated funds) held at 31 March 2021 totalled £2.2m (2020: £1.6m).

Designated funds

Each year, Supportability reviews the need to keep some of its reserves set aside for specific future activities. We call these our designated funds. The need for such funds varies from time to time depending on many factors, including our future plans. They are set, amended and released based upon the discretion of the Executive Committee and Senior Leadership Team. At 31 March 2021 Supportability identified a total of £0.003m of its reserves as designated funds. These are held in order to subsidise specific projects while future funding options are explored.

Supportability has a phased plan for the use of these designated funds, which may change at any time at the discretion of the Executive Committee based on the needs of the charity.

The Charity recognises that opportunities to build reserves are very limited in the current financial climate but believes that the current level is adequate for the provision of planned services and to maintain the Charity as a going concern.

Investment powers and policy

Under the Articles of Association, the Charity has the power to deposit or invest funds in any manner (but to invest only after obtaining advice from an individual, company or firm who is an authorised person or an exempt person within the meaning of the Financial Services Act 1986 [a financial expert]) and having regard to the suitability of investments and the need for diversification. In addition, the Executive Committee has the power to delegate the management of investments to a financial expert, but only on terms that:

1. The investment policy is set down in writing for the financial expert by the members of the Executive Committee;
2. Every transaction is reported promptly to members of the Executive Committee;
3. The performance of investments is reviewed regularly with the members of the Executive Committee;
4. The members of the Executive Committee are entitled to cancel the delegation arrangement at any time;
5. The investment policy and the delegation arrangement are reviewed at least once a year;
6. All payments due to the financial expert are on a scale or at a level which is agreed in advance and are notified promptly to the members of the Executive Committee in receipt;
7. The financial expert must not do anything outside the powers of the members of the Executive Committee.

The current investment policy was produced in 2013/14 detailing the instructions that the Charity's Executive Committee gave to our investment managers. The policy aims, amongst other things, to balance the need for regular income with which to support services along with some capital growth to support future investment in service. In addition, as a charity, the Executive Committee have recognised their responsibilities to invest available funds in appropriate areas of business and the policy set down areas that the Charity would not wish to invest in. This policy has been reviewed for 2020/21 and remains robust in meeting the Charity's responsibilities. The risk category of any investments held places slightly higher emphasis on capital growth although the risk category remains 'balanced' between income and growth.

During the year no investments were held.

Statement of the Trustees' Responsibilities in Respect of the Accounts

The trustees (who are also directors of Stockport, East Cheshire, High Peak, Urmston & District Cerebral Palsy Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Charity and of the incoming resources and application of resources, including the income and expenditure, 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 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the Charity's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

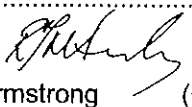
This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Auditors

Beever and Struthers are deemed to be re-appointed under Section 487(2) of the Companies Act 2006.

Approved by the Board of Directors on 17th November 2021

Signed on their behalf by: Director


Rob Armstrong (Chairperson)

**Independent Auditor's Report to the members of Stockport, East Cheshire, High Peak, Urmston & District
Cerebral Palsy Society**

Opinion

We have audited the financial statements of Stockport, East Cheshire, High Peak, Urmston & District Cerebral Palsy Society (the 'charitable company') and its subsidiary (the 'group') for year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities (including Income and Expenditure Account), the Consolidated and Charity Balance Sheets, the Statement of Cash Flows and Consolidated Statement of Cash Flows and the notes to the financial statements including a summary of significant accounting policies in note 1. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the charitable company's affairs as at 31 March 2021 and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees (who are also the directors of the group and the charitable company for the purposes of company law) are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Statement of the Trustees' Responsibilities in respect of the Accounts set out on page 18, the trustees (who are also the directors of the group and the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the charitable company through discussions with Trustees and other management, and from our commercial knowledge and experience of the charity sector.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, data protection, employment, and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures on income and salaries to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias.
- investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.



Mark Bradley BA BFP FCA (Senior Statutory Auditor)

For and on behalf of

BEEVER AND STRUTHERS

Statutory Auditor

Suite 9b

The Beehive

Lions Drive

Shadsworth Business Park

Blackburn

BB1 2QS

Date 13/12/2021

**Consolidated Statement of Financial Activities (including income and expenditure account)
For the year ended 31 March 2021**

	Note	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
		£	£	£	£
Income from:					
Donations and legacies	4	47,889	-	47,889	65,417
Other trading activities	5	10,484	-	10,484	45,614
Investments	6	288	-	288	7,573
Charitable activities	7	3,599,087	99,932	3,699,019	3,297,196
Total income		3,657,748	99,932	3,757,680	3,415,800
Expenditure on:					
Raising funds	8	58,808	-	58,808	100,142
Charitable activities	9	3,029,406	121,976	3,151,382	3,455,346
Other	11	31,418	-	31,418	12,498
Total expenditure		3,119,632	121,976	3,241,608	3,567,986
Net gains on investment	15	-	-	-	22,900
Net income/(expenditure) and net movement in funds for the year		538,116	(22,044)	516,072	(129,286)
Reconciliation of Funds					
Total funds brought forward	20/21	1,645,480	268,862	1,914,342	2,043,628
Total funds carried forward	20/21	2,183,596	246,818	2,430,414	1,914,342

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 26 to 41 form an integral part of these financial statements.

Consolidated and Charity Balance Sheets as at 31 March 2021

		Group		Charity	
	Note	2021 £	2020 £	2021 £	2020 £
Fixed Assets:					
Tangible fixed assets	14	1,122,911	1,148,770	1,122,911	1,148,770
Investments	15	-	-	2	2
Total fixed assets		<u>1,122,911</u>	<u>1,148,770</u>	<u>1,122,913</u>	<u>1,148,772</u>
Current Assets:					
Debtors	16	754,008	384,950	753,526	384,467
Cash at bank and in hand	29	973,653	659,014	970,070	655,432
Total current assets		<u>1,727,661</u>	<u>1,043,964</u>	<u>1,723,596</u>	<u>1,039,899</u>
Creditors:					
Amounts falling due within one year	17	(420,158)	(278,392)	(420,158)	(278,392)
Net current assets		<u>1,307,503</u>	<u>765,572</u>	<u>1,303,438</u>	<u>761,507</u>
Total assets less current liabilities		<u>2,430,414</u>	<u>1,914,342</u>	<u>2,426,351</u>	<u>1,910,279</u>
The funds of the charity:					
Restricted income funds	20	246,818	268,862	246,818	268,862
Unrestricted Funds:					
Designated income funds	20	2,543	2,543	2,543	2,543
Unrestricted income funds	20	2,160,209	1,622,093	2,156,146	1,618,030
Non-charitable trading funds	20	20,844	20,844	20,844	20,844
Total unrestricted funds		<u>2,183,596</u>	<u>1,645,480</u>	<u>2,179,533</u>	<u>1,641,417</u>
Total charity funds		<u>2,430,414</u>	<u>1,914,342</u>	<u>2,426,351</u>	<u>1,910,279</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements on pages 23 to 41 were approved by the Directors on 17th November 2021 and are signed on their behalf by:

.....
Rob Armstrong (Chairperson)

.....
Roy Dudley-Southern

(Director)

Company registration number: 02683946

The notes on pages 26 to 41 form an integral part of these financial statements.

Statement of Cash Flows and Consolidated Statement of Cash Flows
For the year ended 31 March 2021

		Group		Charity	
	Note	2021	2020	2021	2020
		£	£	£	£
Cash provided by/(used in) operating activities	28	350,669	(153,815)	350,668	(153,790)
Cash flows from Investing activities					
Interest income		288	950	288	950
Investment income		-	6,623	-	6,623
Withdrawal of investment cash		-	107,766	-	107,766
Purchase of tangible fixed assets		(36,318)	(14,913)	(36,318)	(14,913)
Proceeds from the sale of investments		-	560,778	-	560,778
Purchase of investments		-	(44,860)	-	(44,860)
Cash (used in)/provided by Investing activities		(36,030)	616,344	(36,030)	616,344
Change in cash and cash equivalents in the year		314,639	462,529	314,638	462,554
Cash and cash equivalents at the beginning of the year		659,014	196,485	655,432	192,878
Cash and cash equivalents at the end of the year		973,653	659,014	970,070	655,432

The notes on pages 26 to 41 form an integral part of these financial statements.

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP 2019 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stockport, East Cheshire, High Peak, Urmston & District Cerebral Palsy Society (Supportability) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Group financial statements

The financial statements consolidate the results of Supportability and its wholly owned subsidiary, Granville House Limited, on a line-by-line basis. A separate Statement of Financial Activities, and Income and Expenditure Account for Supportability have not been presented because Supportability has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

c) Going concern

The trustees have carefully considered and reviewed the impact of Covid-19 (Overall Covid-19 Statement on page 12). Although we experienced significant reductions in service delivery in the months following 31 March 2021 due to Government imposed national and local lockdowns, the Charity has been able to secure significant levels of financial support, through the HMRC CJRS grants and local authority 'Pay on Plan' agreements. We have also secured funding such as infection control and other grants to cover the higher costs of operating in a pandemic.

After reviewing Supportability's forecasts and projections the trustees have a reasonable expectation that Supportability has adequate funds to continue in operation for the foreseeable future, being a minimum of 12 months from the date of approval of these financial statements. There are no material uncertainties about the Charity's ability to continue as a going concern and Supportability therefore continues to adopt the going concern basis in preparing its financial statements.

d) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

- Determination of whether there are indicators of impairment of the Charity's tangible fixed assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset.

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

1. Accounting policies (continued)

- Determination of recoverability of trade debtors. A specific provision is made against certain debts where in the opinion of the trustees the debt is not fully recoverable.

Other key sources of estimation and assumptions:

- Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

e) Incoming resources

Income is recognised when Supportability has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when Supportability has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: Supportability is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to Supportability that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and Supportability has been notified of the executor's intention to make a distribution. Where legacies have been notified to Supportability, or Supportability is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income is only deferred when the criterion for income recognition has not been met, and occurs in the following circumstances:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions, which must be met before Supportability has unconditional entitlement.

Income from fundraising and trading activities is recognised as earned as the related services are provided.

Investment income is recognised on a receivable basis.

Income from charitable activities, including income received under contract or where entitlement to grant funding is subject to specific performance conditions, is recognised as earned (as the related services are provided). Grant income included in this category provides funding to support services and is recognised where there is entitlement, certainty or receipt and the amount can be measured with sufficient reliability. Income is deferred when service related grants are received in advance of the service provision to which they relate.

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

1. Accounting policies (continued)

f) Volunteers

In accordance with FRS 102 and the Charities SORP 2019 (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. Further details of the contribution made by volunteers can be found in the Trustees' Annual Report.

g) Interest receivable

Interest on funds is included when receivable and the amount can be measured reliably by Supportability; this is normally upon notification of the interest paid or payable by the Bank.

h) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of Supportability. Designated funds are unrestricted funds of Supportability which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of Supportability's work or for specific projects being undertaken by Supportability.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

- Costs of raising funds include those costs incurred in attracting voluntary income and those incurred in management service provision that raise funds.
- Charitable activities include expenditure associated with the provision of residential, supported living, day and community services and include the direct costs, support costs and governance costs relating to these activities. Governance costs include those incurred in the governance of Supportability and its assets and liabilities and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Support costs are those functions that assist the work of Supportability but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and payroll costs which support Supportability's activities. These costs have been allocated to expenditure on charitable activities on a basis consistent with the use of resources, e.g. allocating management and administration salaries in proportion to direct salaries.

k) Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

1. Accounting policies (continued)

l) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

<u>Asset Category</u>	<u>Annual Rate and basis</u>
Freehold Land & Buildings	2% straight line
Leasehold Property	33 $\frac{1}{3}$ % straight line
Fixtures, Fittings & Equipment	20% reducing balance
Computer Equipment	20% reducing balance
Motor Vehicles	25% straight line

A full year's depreciation is charged in the year of acquisition with the exception of Leasehold Property which is charged on a time apportioned basis. The Leasehold property is held on a short term lease.

Supportability has used previous GAAP revaluations as deemed cost for the freehold property at:

- 1) Cheddle Lodge, which was valued by Roger Hannah & Co Chartered Surveyors at £840,000 at March 2014; and
- 2) Granville House, which was valued by Roger Hannah & Co Chartered Surveyors at £237,500 at June 2013.

m) Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market bid price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The main form of financial risk faced by Supportability is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

All realised and unrealised gains and losses are combined in the Statement of Financial Activities and are taken as they arise. Realised gains and losses on investments are calculated as the difference between sale proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

Delegated authority for the management of Supportability's quoted investment portfolio is vested in Brewin Dolphin Limited.

All investments are listed on a recognised stock exchange and are reflected in the financial statements at market value. The net gain, or loss, on revaluation of the investments is shown in Note 15.

All quoted investments are held primarily to provide an investment return for Supportability.

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

n) Debtors

Trade and other debtors are recognised at the settlement amount due after trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

o) Financial instruments

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

p) Cash at bank and in hand

Cash includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit account or similar.

q) Creditors and provisions

Creditors and provisions are recognised where Supportability has a present obligation resulting from a past event that will probably result in the transfer to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Pension costs

Supportability operates an Aviva Stakeholder Pension Scheme which is a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of Supportability. The annual contributions payable are charged to the Statement of Financial Activities. Supportability's contribution rate equates to that of the employee, subject to a maximum of 10% of pensionable pay.

An additional defined contribution scheme provided by NOW Pensions to facilitate pension auto-enrolment was introduced during 2014-15. The assets of this scheme are also administered by trustees in funds independent from those of Supportability. The annual contributions payable are charged to the Statement of Financial Activities. Supportability's contribution rate is 3%, and the employee's contribution rate is 5% of pension band earnings.

s) Redundancy and Termination costs

Supportability pays redundancy costs in accordance with statutory requirements. No voluntary redundancy scheme has operated during the year.

Termination payments are made in accordance with contractual obligations and may include employees legal expenses incurred to a maximum value of £500 (including VAT).

2. Legal Status of Supportability

Supportability is the name used by Stockport, East Cheshire, High Peak, Urmston and District Cerebral Palsy Society, a company limited by guarantee without share capital. In the event of Supportability being wound up, the liability in respect of the guarantee is limited to £1 per member of Stockport, East Cheshire, High Peak, Urmston and District Cerebral Palsy Society by clause 8 of the Memorandum of Association of the company.

Notes to the Financial Statements for the year ended 31 March 2021 (*continued*)

3. Results of Trading Subsidiary

The Charity has a wholly owned trading subsidiary (Granville House Limited) which is incorporated in the UK (company number 00914954) and makes donations out of its profit to the Charity via gift aid. The subsidiary did not trade in the year. Granville House Limited previously operated two retail outlets selling donated goods, both retail outlets ceased trading in May 2015.

Subsidiary Balance Sheet	2021 £	2020 £
Current Assets	<u>4,066</u>	<u>4,066</u>
Net Current Assets	<u>4,066</u>	<u>4,066</u>
Members' Funds	<u>4,066</u>	<u>4,066</u>

4. Donations and legacies

	2021 £	2020 £
Gifts and donations – Other	11,777	37,396
Grants	<u>36,112</u>	<u>28,021</u>
	<u>47,889</u>	<u>65,417</u>

Restricted income of £NIL (2020 £29,137) is included within donations and legacies income.

5. Other trading activities

	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Fundraising events	<u>10,484</u>	<u>45,614</u>
	<u>10,484</u>	<u>45,614</u>

6. Investment income

	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Bank Interest	288	950
Listed investments income	-	6,623
	<u>288</u>	<u>7,573</u>

Notes to the Financial Statements for the year ended 31 March 2021 (*continued*)

7. Incoming resources from charitable activities

				Unrestricted Funds 2021	Restricted Funds 2021	Unrestricted Funds 2021	Unrestricted Funds 2020
	Residential Services £	Supported Living £	Day Services £	Community Services £		TOTAL £	TOTAL £
Service fees	979,276	173,117	1,185,272	880,466	3,218,131	-	3,218,131
Contractual receipts, grants	-	-	83,628	297,328	380,956	99,932	480,888
	<u>979,276</u>	<u>173,117</u>	<u>1,268,900</u>	<u>1,177,794</u>	<u>3,599,087</u>	<u>99,932</u>	<u>3,699,019</u>

	Residential Services £	Supported Living £	Day Services £	Community Services £	Unrestricted Funds 2020 Total £
Service fees	911,544	181,294	1,299,194	893,133	3,285,165
Contractual receipts grants	-	-	-	12,031	12,031
	<u>911,544</u>	<u>181,294</u>	<u>1,299,194</u>	<u>905,164</u>	<u>3,297,196</u>

8. Costs of generating funds

	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Voluntary income costs	58,808	97,869
Investment costs	-	2,273
	<u>58,808</u>	<u>100,142</u>

9. Analysis of charitable expenditure

	Activities Undertaken Directly £	Support Costs £	Governance Costs £	Total 2021 £	Total 2020 £
Residential services	845,134	200,288	3,860	1,049,282	960,935
Supported living services	138,117	47,910	686	186,713	191,258
Day services	768,087	262,105	3,804	1,033,996	1,173,583
Community services	812,989	65,160	3,242	881,391	1,129,570
	<u>2,564,327</u>	<u>575,463</u>	<u>11,592</u>	<u>3,151,382</u>	<u>3,455,346</u>

Restricted expenditure of £121,976 (2020 £27,335) is included within charitable expenditure.

Notes to the Financial Statements for the year ended 31 March 2021 *(continued)*

10. Analysis of support costs and governance costs

	General Support £	Governance Function £
Marketing & administration	135,813	-
Finance	120,476	-
HR & Reorganisation	88,462	-
Health & Safety	4,333	-
Rent & Rates	47,712	-
Heat & light	5,914	-
Insurance	48,138	-
Information technology	84,880	-
Depreciation	23,615	-
Other	16,120	-
Auditors remuneration	-	10,944
Printing annual review and accounts	-	648
	<u>575,463</u>	<u>11,592</u>

The allocation of support costs are detailed in Note 1, j.

11. Other resources expended

	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Provision for rationalisation costs	15,344	856
Provision for bad debts	16,074	11,642
	<u>31,418</u>	<u>12,498</u>

Redundancy and termination payments totalling £15,344 were paid out in the year (£nil of this sum having been provided at 31 March 2020). £15,344 was charged in rationalisation costs for the year.

The bad debt provision was increased by £16,074.

12. Staff costs

	2021 £	2020 £
Wages & salaries	2,234,907	2,426,198
Social security costs	145,702	161,818
Pension costs	54,846	57,895
	<u>2,435,455</u>	<u>2,645,911</u>

12. Staff costs (continued)

	2021	2020
	No.	No.
Residential services	22	21
Supported living	5	5
Day services	33	35
Community services	27	31
Administration and support	14	16
	<u>101</u>	<u>108</u>

Agency staff costs for the year £39,215 (2020 £106,211).

The key management personnel of the group comprise: the Trustees; the Chief Executive (who is also the Company Secretary); the Deputy Chief Executive, the Head of Business Strategy, the Head of Finance and the Head of Operations. The total employee benefits of the key management personnel were £234,121 (2020 £204,137).

This is stated after charging:

	2021	2020
	£	£
Operating leases – Equipment	10,568	8,568
- Buildings	43,092	48,900
Depreciation	62,177	63,026
Auditor's remuneration	10,944	11,844

Notes to the Financial Statements for the year ended 31 March 2021 *(continued)*

14. Tangible Fixed Assets

GROUP/CHARITY	Freehold property & Land £	Leasehold property £	Fixtures & fittings £	Computer equipment £	Motor vehicles £	Total £
Cost						
As at 1 April 2020	1,123,338	21,165	538,540	387,261	223,414	2,293,718
Additions	-	-	10,173	26,145	-	36,318
Disposals	-	(21,165)	-	-	(54,055)	(75,220)
As at 31 March 2021	<u>1,123,338</u>	<u>-</u>	<u>548,713</u>	<u>413,406</u>	<u>169,359</u>	<u>2,254,816</u>
Depreciation						
As at 1 April 2020	136,801	21,165	457,392	306,176	223,414	1,144,948
Charged in year	22,467	-	18,264	21,446	-	62,177
Disposals	-	(21,165)	-	-	(54,055)	(75,220)
As at 31 March 2021	<u>159,268</u>	<u>-</u>	<u>475,656</u>	<u>327,622</u>	<u>169,359</u>	<u>1,131,905</u>
Net book value						
As at 31 March 2021	<u>964,070</u>	<u>-</u>	<u>73,057</u>	<u>85,784</u>	<u>-</u>	<u>1,122,911</u>
As at 31 March 2020	<u>986,537</u>	<u>-</u>	<u>81,148</u>	<u>81,085</u>	<u>-</u>	<u>1,148,770</u>

We terminated the lease on Meridian House and handed the property back to the landlord in February 2021.
The Head Office functions were transferred back to Granville House.

15. Group and Charity Investments

	2021 £	2020 £
Quoted investments		
Market value at 1 April 2020	-	600,784
Additions	-	44,860
Disposals	-	(560,778)
Decrease in cash	-	(107,766)
Net investment gains	-	22,900
Market value at 31 March 2021	<u>-</u>	<u>-</u>
Unquoted investments		
Shares in subsidiary undertaking at cost	<u>2</u>	<u>2</u>
Total	<u>2</u>	<u>2</u>
Historical cost of quoted investments at 31 March 2021	<u>-</u>	<u>-</u>

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

15. Group and Charity Investments (continued)

The Charity holds 2 shares of £1 each in its wholly owned trading subsidiary company Granville House Limited which is incorporated in the UK. These are the only shares allotted, called up and fully paid. The activities and results of this company are summarised in note 3.

16. Debtors

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	400,433	267,136	400,433	267,136
Amounts owed by subsidiary undertaking	-	-	(482)	(483)
Prepayments and accrued income	353,575	117,814	353,575	117,814
	<u>754,008</u>	<u>384,950</u>	<u>753,526</u>	<u>384,467</u>

17. Creditors: Amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	210,286	182,705	210,286	182,705
Accruals and deferred income	174,509	41,444	174,509	41,444
Taxation and social security	28,426	36,911	28,426	36,911
Other creditors	6,937	17,332	6,937	17,332
	<u>420,158</u>	<u>278,392</u>	<u>420,158</u>	<u>278,392</u>

18. Deferred income

Deferred income comprises service income where terms and conditions have not been met at the balance sheet date.

	Group / Charity	
	2021	2020
	£	£
Balance as at 1 April 2020	13,769	22,939
Amount released to income earned from charitable activities	(13,769)	(22,939)
Amount deferred in year	78,869	13,769
Balance as at 31 March 2021	<u>78,869</u>	<u>13,769</u>

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

19. Group Financial Commitments

	2021 £	2020 £
Total of future minimum lease payments under non-cancellable operating leases for each of the following periods:		
Not later than one year	6,453	43,401
Later than one year and not later than five years	1,877	305
	<u>8,330</u>	<u>43,706</u>
Total lease payments recognised in the accounts as an expense	<u>53,660</u>	<u>57,468</u>

20. Analysis of Charitable Funds

Analysis of restricted fund movements – Current year

	Funds at 1 April 2020 £	Incoming resources £	Resources expended £	Funds at 31 March 2021 £
Equipment & Fittings fund	139,412	-	(10,717)	128,695
Support for activities (Covid – staffing)	-	99,932	(99,932)	-
Cheddle Lodge benefit fund	127,224	-	(10,882)	116,342
Cheddle Lodge Legacies fund	2,226	-	(445)	1,781
Total	<u>268,862</u>	<u>99,932</u>	<u>(121,976)</u>	<u>246,818</u>

20. Analysis of Charitable Funds (continued)

Analysis of restricted fund movements – Previous year

	Funds at 1 April 2019 £	Incoming resources £	Resources expended £	Funds at 31 March 2020 £
Equipment & Fittings fund	125,687	18,137	(4,412)	139,412
Peter Harrison Foundation Fund – Wheelers Disability Cycling Project	-	5,000	(5,000)	-
Support for Activities	-	6,000	(6,000)	-
Cheddle Lodge benefit fund	138,591	-	(11,367)	127,224
Cheddle Lodge Legacies fund	2,782	-	(556)	2,226
Total	<u>267,060</u>	<u>29,137</u>	<u>(27,335)</u>	<u>268,862</u>

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

Description, nature and purpose of the restricted funds

Equipment & Fittings fund	To purchase various items of equipment and fittings funded by grants and donations.
Peter Harrison Foundation Fund	To support the delivery of the Wheelers Disability Cycling Project
Support for activities	To provide various activities across our Day and Locality services
Cheddle Lodge benefit fund	Funds received as a donation from the Overstone Trust used for land acquisition and property improvements at Cheddle Lodge for the benefit of the residents at Cheddle Lodge.
Cheddle Lodge Legacies fund	Funds received as a legacy for the purposes of either maintaining or improving the property at Cheddle Lodge, or for the residents of that property.

Analysis of unrestricted fund movements – Current year

	Funds at 1 April 2020 £	Incoming resources £	Resources expended £	Gains on investments £	Funds at 31 March 2021 £
Designated fund	2,543	-	-	-	2,543
Non-charitable fund	20,844	-	-	-	20,844
General fund	1,622,093	3,657,748	(3,119,632)	-	2,160,209
Total	<u>1,645,480</u>	<u>3,657,748</u>	<u>(3,119,632)</u>	<u>-</u>	<u>2,183,596</u>

20. Analysis of Charitable Funds (continued)

Analysis of unrestricted fund movements – Previous year

	Funds at 1 April 2019 £	Incoming resources £	Resources expended £	Gains on investments £	Funds at 31 March 2020 £
Designated fund	2,543	-	-	-	2,543
Non-charitable fund	20,844	-	-	-	20,844
General fund	1,753,181	3,386,663	(3,540,651)	22,900	1,622,093
Total	<u>1,776,568</u>	<u>3,386,663</u>	<u>(3,540,651)</u>	<u>22,900</u>	<u>1,645,480</u>

Description, nature and purpose of the designated funds

Designated funds are where the Trustees have decided to subsidise specific projects for a period of time to provide continuity while future funding options are explored.

Notes to the Financial Statements for the year ended 31 March 2021 (*continued*)

21. Analysis of Group Net Assets between Funds – Current year

	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible fixed assets	187,006	935,905	1,122,911	1,148,770
Investments	-	-	-	-
Cash at bank and in-hand	59,812	913,841	973,653	659,014
Other net current assets	-	333,850	333,850	106,558
Net assets at 31 March 2021	246,818	2,183,596	2,430,414	1,914,342

Analysis of Group Net Assets between Funds – Previous year

	Restricted Funds	Unrestricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Tangible fixed assets	209,050	939,720	1,148,770	1,196,883
Investments	-	-	-	600,784
Cash at bank and in-hand	59,812	599,202	659,014	196,485
Other net current assets	-	106,558	106,558	49,476
Net assets at 31 March 2020	268,862	1,645,480	1,914,342	2,043,628

22. Related Party Transactions

The Charity owns 100% of the share capital of Granville House Limited, a trading company incorporated in the UK.

The director N Guy is also a director of Granville House Limited.

The subsidiary did not trade in the financial years following the closure of its retail outlets in May 2015. During the year there were no administration recharges (2020 £NIL) made to the subsidiary. As the subsidiary did not generate a surplus in the year the Charity did not accrue for a gift aid payment (2020 £Nil).

Balances owing (to) the subsidiary at the year-end amounted to (£482) (2020 (£483)).

There were no related party transactions during this year (2020 - No related party transactions).

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

23. Pensions

The Charity contributes to a defined contribution pension scheme for the benefit of employees. The assets of the scheme are administered by trustees in funds independent from those of the Charity.

In January 2014 an admission agreement was signed for an additional defined contribution scheme to facilitate pension auto-enrolment. The assets of this scheme are also administered by trustees in funds independent from those of the Charity.

The pension charge for the year is £54,846 (2020 £57,895). At the balance sheet date there were outstanding pension contributions of £5,397 (2020 £5,887) included within 'other creditors'.

24. Grant Funding

Grants received in year ending 31 March 2021 £510,217 (2020 £28,021).
Included in the figure above is HMRC CJRS Grant of £374,173.

25. Restricted Funds Donations

The Charity gratefully acknowledges all donations/gifts in kind received during the year and would particularly like to recognise the following organisations:

Percy Bilton Grant
The Broome Charitable Trust
Bruce Wake Charitable Trust
Wilmslow Half Marathon
Tour De Manc
Running Bear
National Lottery Awards for All
A Watson
Cardinal Maritime
Equilibrium Foundation
John Lewis
Rob Armstrong
Victoria Pub

26. Surplus Attributable to the Parent Charity

	2021 £	2020 £
Suplus attributable to the parent charity	<u>516,072</u>	<u>(129,286)</u>

Notes to the Financial Statements for the year ended 31 March 2021 (*continued*)

27. Post Balance Sheet Events

The charity has been very fortunate to have continued to receive a range of additional financial support, from April 2021 onwards, that has helped offset some of the pressures resulting from COVID-19. This includes:

- HMRC Coronavirus Job Retention Scheme (CJRS) grant income to fund 80% of staff salaries where employees were furloughed.
- Local authority 'Pay on Plan' fee payments (backed by Central Government grants) designed to sustain providers over the medium term (subject to review) where services had been forced to close during the national lockdown.

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

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Net Income / (Expenditure) for the reporting period (as per the SOFA)	516,072	(129,286)	516,072	(129,286)
Adjustments for:				
Depreciation charges	62,177	63,026	62,177	63,026
Income shown in investment activities	(288)	(7,573)	(288)	(7,573)
Gains on investments	-	(22,900)	-	(22,900)
Increase in debtors	(369,058)	(83,544)	(369,059)	(83,519)
Increase in creditors	141,766	26,462	141,766	26,462
Net cash provided by / (used in) operating activities	350,669	(153,815)	350,668	(153,790)

29. Analysis of changes in net debt

		Group			Charity	
Cash and cash equivalents	At 1 April 2020	Cash Flows	At 31 March 2021	At 1 April 2020	Cash Flows	At 31 March 2021
	£	£	£	£	£	£
Cash	659,014	314,639	973,653	655,432	314,638	970,070
	659,014	314,639	973,653	655,432	314,638	970,070