BURYILD

England & Wales · Charity number 1042250

Details

Other names	BUILD (BURY INDEPENDENT LIVING DEVELOPMENT), BUILD
Status	Registered
Legal form	Charitable company
Company number	02970299
Registered	1994-11-22
Register	View on the Charity Commission register

Contact

Address	Bury ILD Unit 17 Bury Business Centre Kay Street Bury Lancashi
Phone	016107636471
Email	customercare@buryild.org
Website	www.buryild.org

Activities

Objects: 4(1) THE RELIEF OF PERSONS WITH LEARNING DISABILITIES IN THE LOCAL GOVERNMENT AREA OF BURY AND ITS ENVIRONS, AND OF THE FAMILIES OF SAID PEOPLE, IN PARTICULAR THROUGH THE PROVISION OF SUPPORTED LIVING FACILITIES WITH A VIEW TO ENABLING SAID PEOPLE TO LEAD A VALUED AND INDEPENDENT LIFESTYLE WITHIN THEIR OWN LOCALITY4(2) TO ARRANGE AND PROVIDE CARE, EDUCATIONAL, RECREATIONAL, EMPLOYMENT AND OTHER USEFUL ACTIVITIES FOR THE BENEFIT OF PEOPLE WITH LEARNING DISABILITIES;4(3) TO PROMOTE ANY OTHER CHARITABLE PURPOSES FOR THE BENEFIT OF THE PUBLIC, PRINCIPALLY BUT NOT EXCLUSIVELY IN THE LOCAL GOVERNMENT AREA OF BURY AND ITS ENVIRONS (HEREINAFTER CALLED THE “AREA OF BENEFIT”)4(4) TO CO-OPERATE AND WORK IN PARTNERSHIP WITH OTHER THIRD SECTOR, STATUTORY AND OTHER RELEVANT BODIES IN THE ACHIEVEMENT OF THE ABOVE PURPOSES WITHIN THE AREA OF BENEFIT.

Activities: Health & Social Care Support for adults with Learning Disabilities & Autism. Housing provision including support. Community Health & Social Care Support.

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Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** METROPOLTAN BOROUGH OF BURY
- Bury

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,719,454	£1,563,002	£1,360,091	54
2024-03-31	£1,612,515	£1,426,450	£1,203,639	52
2023-03-31	£1,266,801	£1,171,281	£1,017,574	50
2022-03-31	£1,212,540	£1,112,320	£922,054	45
2021-03-31	£1,230,279	£1,169,390	£821,834	45

Trustees

Name	Role	Appointed
Ann Mary Fleming		2021-11-30
Carys Jones		2024-09-01
Edward Sidley		2023-10-31
Hugh Broadbent		2022-11-22
Phil Saxton		2021-01-02

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BURYILD

England & Wales - Charity number 1042250

Accounts

Company registration number: 02970299

Charity registration number: 1042250

BURYILD

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 MARCH 2025

Horsfield & Smith
Chartered Accountants & Statutory Auditor
Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

BURYILD

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BURYILD

REFERENCE AND ADMINISTRATIVE DETAILS

Chair	H Broadbent, Chair
Trustees	H Broadbent, Chair P Saxton, Vice-Chair A M Fleming E Sidley C Jones
Senior Management Team	M Piper-Cotterill, CEO
Registered Office	Unit 17 Bury Business Centre Kay Street Bury BL9 6BU
	The charity is incorporated in England and Wales.
Company Registration Number	02970299
Charity Registration Number	1042250
Bankers	Santander Bootle Merseyside England L30 4GB
Auditor	Horsfield & Smith Chartered Accountants & Statutory Auditor Tower House 269 Walmersley Road Bury Lancashire BL9 6NX

STRATEGIC REPORT
YEAR ENDED 31 MARCH 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2025, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Supporting People, Sustaining Values

As we enter our 31st year, Bury Independent Living & Development (BuryILD) continues to uphold its commitment to providing safe, independent homes complemented by high-quality, person-centred care. Our dedicated team supports over 20 individuals, many of whom have been with us for several years-reflecting both the quality of our provision and the strength of the relationships we build.

As the people we support grow older, their needs change. Our services must therefore adapt, evolve, and innovate to ensure we continue meeting their needs with dignity, respect, and the highest possible standards of care.

Maintaining full capacity in our supported homes remains a key financial objective for BuryILD. However, our person-first approach ensures that this priority is balanced with the careful and considered matching of individuals living in shared homes. We believe that a harmonious living environment is fundamental to wellbeing. Where this process takes time, we allow for it-recognising that long-term compatibility outweighs short-term occupancy gains.

To support this approach, we maintain a robust contingency budget for void periods. This enables the team to carry out thoughtful and thorough assessments of prospective new tenants, ensuring the best possible match for everyone involved.

This year, we assumed responsibility for the care and support of two individuals residing in a property owned by Mosscare St Vincent's (MSV), a new housing provider for us to commence a relationship with. Although the handover was implemented at pace, the transition was conducted with great care and professionalism by our team. The family of one of the individuals expressed deep appreciation for the skill and compassion demonstrated throughout the process, noting a marked improvement in the quality of care since BuryILD's involvement. We plan to highlight this achievement on our website and in forthcoming newsletters, with the aim of raising our profile among commissioners and promoting our capability to manage future emergency care transfers.

Property and Strategic Development

Our property portfolio remains unchanged since 2024. However, we are actively engaged with Golden Lane Housing to plan a substantial refurbishment of our Thatch Leach Lane property. This project will involve a significant financial outlay, with Golden Lane contributing to the costs and discussions underway regarding potential grant funding to offset further expenditure.

During the renovation, the two residents will be temporarily rehoused-a cost that Golden Lane has agreed to bear. In parallel, we have engaged a specialist to help identify and secure relevant grant opportunities. This initiative is part of a wider strategic objective to test our ability to attract modest funding streams, with a longer-term view of applying for a capital grant to support our evolving "hub" concept.

While still in early development, the hub vision could include a multifunctional space that brings together office operations, activity provision, and supported accommodation. We look forward to consulting further with stakeholders as this concept takes shape.

Sustaining Contact and Our Community Focus

Following a consultation on the future of Contact, our programme offering social engagement for supported people, we are pleased to confirm that supported people, families, and friends unanimously supported the continuation of its core principles. The Board has endorsed this position, and we are now exploring funding options to sustain and enhance Contact, making it both impactful and cost-effective.

We have made progress in growing the BuryILD membership base and will continue to use the Family Forum as a vital channel for feedback, engagement, and co-development of future services. Our commitment to partnership working ensures that we remain aligned with the values and aspirations of the people we support and their loved ones.

Workforce, Leadership and Governance

We are proud to report that the health and morale of our workforce remain high. Staff have told us they feel valued, supported, and settled. BuryILD pays above the Real Living Wage, and we are delighted to have been shortlisted for a Real Living Wage Champion Award-recognising our commitment to fair and ethical employment practices.

Recruitment efforts through BuryFlex have yielded strong results, with several experienced new team members joining us, including a welcome increase in male support workers, contributing to a more balanced workforce.

At the heart of this success is a strong and stable leadership team, whose depth of experience and strategic insight continue to drive BurylLD forward. Our Chief Executive Officer plays a pivotal role, not only in overseeing day-to-day operations but also in championing the values, culture and long-term vision of the organisation. Under this leadership, BurylLD has continued to navigate sector challenges with confidence, compassion and creativity. This contribution has included securing successful transitions of care, strengthening external relationships with commissioners, and leading innovation in service delivery. Investment in leadership development has been a priority, ensuring the senior team are equipped to respond to a changing landscape while remaining anchored in our founding principles.

We have also launched a regular newsletter, which is shared externally and is steadily building engagement with families, commissioners, and wider stakeholders.

At Board level, we continue to strengthen our governance with the appointment of new trustees bringing valuable skills and insights. We are confident that with a strong executive and trustee leadership team, BuryILD is well positioned to deliver its mission into the future. Our continued focus on integrity, independence and inclusion ensures that the people we support remain at the heart of everything we do.

Financial review

Policy on reserves

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity. Such reserves are to provide sufficient funds to protect its current activities, to ensure that it continues to operate on a sound basis and allows it to react to any changes in funding in an appropriate manner.

The Board has set the long-term target of maintaining a reserves fund which represents a sum equal to the sum of (1) the amount of outstanding liabilities under the rental of our premises and other contracts and (2) at least six months of annual operating costs.

Historically our total reserves had completely covered these objectives and even our liquid assets covered both objectives. Since 1st September 2020 it was agreed to amend item 2) to be that we would hold at least 3 of the 6 months in liquid reserves so that excess cash above this could be used to invest in even more meaningful assets in terms of improving the lives of the people we support.

The 3 months liquid reserves should be to cover 13 weeks of expenditure in the following Financial Year.

These reserves will enable BuryILD to deal with other challenges such as staffing shortages, withdrawal of funding or sudden major service changes that require financial interventions. The Trustees decided not only to hold the sums in excess of those recommended by the Charity Commission, but to also include the listed 'contingencies' in the Risk Register against which steps to mitigate have been agreed.

In addition, where circumstances allow, additional reserves will be built to enable future investments in activities that help to secure the long-term future of the charity by acquiring another home. Reserves beyond the 13 week amount may be used to pare down our mortgage. This will be determined on a quarterly review and take into account our income from leases on our owned homes. Reserves will also enable us to develop additional services that respond to the person-centred demands of the people - and potential people - we support.

The reserves at the end of the year comprised £1,358,599 of unrestricted funds and £1,492 of restricted funds.

Of the unrestricted funds carried forward, £388,724 is identified as liquid reserves, plus fixed assets of £969,875 to meet the objectives. The liquid reserves are currently equivalent to thirteen weeks of 2024-25 operating costs.

Principal funding sources

The principle funding sources for BuryILD support services are from contracts for each Supported Individual with Bury Council.

For the Contact services, funding is obtained from members' fees, grants, individual budgets and income from our assets. This covers sessional worker and volunteer expenses and other running costs. It should be noted that members pay the full cost of all activities they attend, and volunteers submit claims for expenses.

Investment policy and objectives

Under the Articles of Association, the charity has the power to invest in any way the trustees wish. The trustees, having regard to the liquidity requirements of the charity and to the reserves policy, have operated a policy of keeping available funds in several interest-bearing deposit accounts attracting competitive rates of interest but at minimum risk to those funds and staying within Government guaranteed limits for saving. Investments are also spread across different withdrawal terms.

BURYILD

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	H Broadbent, Chair
	P Saxton, Vice-Chair
	S L Sykes (resigned 29 December 2024)
	A M Fleming
	I Lambert (resigned 27 January 2025)
	E Sidley
	A L Southern (appointed 25 July 2024 and resigned 21 October 2024)
	C Jones (appointed 25 July 2024)

Objectives and activities

Objects and aims

BurylLD is a family-focused, not-for-profit organisation, which aims to provide supported living for people with learning disabilities in the Metropolitan Borough of Bury and its environs. It was set up by a steering group of parents in March 1994, and was incorporated as a company limited by guarantee on 12 September 1994, with active support from the local authority.

The formal objective of BurylLD includes the arrangement and provision of care, education, recreation, employment and other useful activities for the benefit of people with learning disabilities, in the Metropolitan Borough of Bury and its environs.

In January 2013, the charity formerly known as Contact Community Care, based in Bury, merged with BurylLD. Thus the charity now also encompasses, through its Contact Leisure Division (CLD), the provision of leisure activities on a fortnighly basis to a wider group of adults with learning difficulties which can include people supported in their homes by BurylLD.

The merger enabled BurylLD to meet an ambition to develop leisure services as the people we support had regularly put the provision of extra leisure opportunities at the top of their list of how we could further add to their lives.

Plans for future periods

As always, the key to the future financial health of the organisation in the continuing tightness of Council funds is to increase the number of service recipients and/or hours served for current recipients without detracting from the quality of support that is our unique philosophy or adding significantly to our management overhead. We do not seek to grow for the sake of it, but only to serve others who wish to benefit from our distinct support methods and to protect current service users by ensuring our support framework has long-term stability as inflation and new ideas and requirements drive up costs. New services give us a small addition to overhead contribution which helps us to protect these important ideals. Most importantly the key ambition is always to maintain sufficient services so that we can afford the management structures that give everyone the best possible outcomes.

We shall continue to consider applying for external charitable funds for specific projects/training where we want to enhance the service we give.

The strategic report was approved by the trustees of the charity on 25/11/25 and signed on its behalf by:

.....
H Broadbent
Chair

It also enables families and members of Contact leisure to understand the benefits of moving into independent supported living, at some stage, should they wish, as it can help families as an informal advocate through experience for independent living - by any agency - to understand the process within the Borough for their family member, possibly being able to live independently.

BuryILD is committed to the development and maintenance of high-quality support to adults with learning disabilities, which will enable them to live independently and enjoy fulfilled lives of their choosing.

BuryILD supports people regardless of their degree of learning disability. It develops several patterns of support according to the wishes, strengths and needs of each individual. These individuals mainly live as tenants in their own houses, either on their own or shared with others. Some people may also be supported whilst living in the family home, prior to moving on to be a tenant in their own accommodation.

BuryILD encourages family members to remain regularly involved in the lives of their son/daughter or relative and be part of ongoing support planning alongside paid staff.

In addition to families, people with an interest in helping the charity achieve its objectives can become members of the organisation.

The Trustees believe that the implementation of the above satisfies the Charity Commission's general guidance on Public Benefit.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

BuryILD is a charitable company, registered in England and Wales, governed by its trust deed and by its memorandum and articles of association. Day-to day decisions are taken by the CEO and Administrative and Service Managers. More significant policy and strategic decisions are taken by Trustees in liaison with the CEO.

Though ultimately governed by the Board of Trustees, supported individuals, their families and staff continue to be involved in the running of the charity through participation in the supported persons group, family forum and staff forums. Issues raised in the groups are notified to the trustees. In addition, family members are included in all of the sub-committees.

The organisation is owned by its members, the Trustees oversee the management of the company on behalf of its members.

Our charity is subject to external inspection from the Care Quality Commission (CQC) and Bury Council Quality Assurance department. The most recent report from CQC inspection found BuryILD to be GOOD in all five inspection domains. Whilst Bury Council does not use a rating system, the most recent inspection included positive comments regarding the organisation.

Recruitment and appointment of trustees

Trustees are appointed following a robust recruitment policy. This includes initial interviews, observing two Executive (Board) meetings, obtaining two independent references, then after agreement elected to the Board and ratified at AGM and an enhanced DBS check. BuryILD actively seeks trustees who can offer specific and valuable skills to our charity, to enhance our ability to govern well and drive forward the objectives of BuryILD. The Board regularly updates, with the trustee administrator, a Trustee Skills Matrix, to highlight any gaps in expertise. Future recruitment of trustees then seeks to cover those gaps as a priority. The most recent analysis showed that our Board has at least one trustee scoring highly in every parameter of the matrix, which shows a Board with a broad range of relevant skills and experience.

Induction and training of trustees

There is an induction process for new trustees. The induction includes meetings with some of the people that we support, managers and the Chair to give background on how we operate as well as our organisation's history, principles and ethos.

All of our trustees give their time and expertise voluntarily and we are fortunate to have on the Board people from the fields of Business, HR, Accountancy, Housing, Law, a family Liaison, and a health and disability care professional. The latter two providing valuable insights into wider disability issues, in addition to those directly affecting BuryILD. As a result, we are constantly looking for opportunities to appoint new Family Members/Friends to the Board.

Decision making

The CEO creates an Annual Strategy, that provides challenging objectives to ensure that BuryILD continues to improve and develop, which is then agreed with the trustees. This plan is broadly across
(a) Support/Service/Governance/Quality; and
(b) Commercial/Organisational/Management/Community.

The Trustees are also responsible for agreeing the budget for the forthcoming year once it has been drafted by the CEO and Financial Manager with input from the Treasurer. The Budget and finances are reviewed 4 times a year between the Finance & Housing Sub-Committee. The Treasurer presents a quarterly Finance Report to the Board. There are at least eight Board Meetings each year.

Sub-committees are formed to focus on specific issues identified by the Trustees or CEO. During the reported year 2 sub-committees operated, all of them include representation from management and the trustees. The sub-committees are chaired formally by a Trustee and then information is fed back at Board Meetings. They are formed to maximise the potential knowledge across the whole organisation and to ease the workload on some Officers. The following sub-committees were in existence during this year-

1. Quality and Governance Sub-Committee (including Contact) - to keep appraised of CQC, Charity Commission and Council/Government issues and monitor safeguarding, audits and other trends in best practice.
2. Finance and Housing Sub-Committee - review financial performance and strategy and monitor our housing stock, both owned by us and leased by tenants from housing associations including those we have management agreements with.

Major risks and management of those risks

The identification of risk is the responsibility of everyone at BuryILD. The Trustees have conducted a review of the major and potentially catastrophic risks to which the charity may be exposed, having regard to the 5-section Charity Commission guidance. A risk register has been established. There is a program of review by Trustees and the CEO, section by section, throughout the year. Where appropriate, systems or procedures have been established to mitigate any risks that the charity may face.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk

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

Credit risk

The charity's principal financial assets are bank balances, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of short-term investments and deposits which are reviewed on a regular basis.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 29/11/25 and signed on its behalf by:

.....

H Broadbent
Chair

BURYILD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of BuryILD for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 25/11/25 and signed on its behalf by:

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H Broadbent
Chair

BURYILD

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BURYILD

Opinion

We have audited the financial statements of BuryILD (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Opinion on other matter 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 Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 13), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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 extent to which our procedures 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 focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity; and
- we assessed the extent of compliance with laws and regulations through making enquiries of management.

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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 trustees 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.

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:

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining and understanding of how fraud may occur, by:

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

BURYILD

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BURYILD

Use of our report

This report is made solely to the charitable company trustees 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 charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Peter Nicol

P G Nicol FCA (Senior Statutory Auditor)
For and on behalf of Horsfield & Smith, Statutory Auditor

Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

Date: 25 November 2025

BURYILD

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	1,636,809	-	1,636,809
Investment income	4	9,017	-	9,017
Other income	5	73,628	-	73,628
Total income		1,719,454	-	1,719,454
Expenditure on:				
Charitable activities	6	(1,563,002)	-	(1,563,002)
Total expenditure		(1,563,002)	-	(1,563,002)
Net income		156,452	-	156,452
Net movement in funds		156,452	-	156,452
Reconciliation of funds				
Total funds brought forward		1,202,147	1,492	1,203,639
Total funds carried forward	20	1,358,599	1,492	1,360,091

BURYILD

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	1,540,321	-	1,540,321
Investment income	4	3,816	-	3,816
Other income	5	68,378	-	68,378
Total income		1,612,515	-	1,612,515
Expenditure on:				
Charitable activities	6	(1,426,450)	-	(1,426,450)
Total expenditure		(1,426,450)	-	(1,426,450)
Net income		186,065	-	186,065
Net movement in funds		186,065	-	186,065
Reconciliation of funds				
Total funds brought forward		1,016,082	1,492	1,017,574
Total funds carried forward	20	1,202,147	1,492	1,203,639

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

The funds breakdown for 2024 is shown in note 20.

BURYILD

BALANCE SHEET
AS AT 31 MARCH 2025
(REGISTRATION NUMBER: 02970299)

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	969,875	969,641
Current assets			
Debtors	14	120,378	309,256
Cash at bank and in hand	15	600,500	231,404
		720,878	540,660
Creditors: Amounts falling due within one year	16	(81,622)	(43,267)
Net current assets		639,256	497,393
Total assets less current liabilities		1,609,131	1,467,034
Creditors: Amounts falling due after more than one year	17	(249,040)	(263,395)
Net assets		1,360,091	1,203,639
Funds of the charity:			
Restricted income funds			
Restricted funds		1,492	1,492
Unrestricted income funds			
Unrestricted funds		1,358,599	1,202,147
Total funds	20	1,360,091	1,203,639

The financial statements on pages 19 to 38 were approved by the trustees, and authorised for issue on 25/11/25 and signed on their behalf by:

H Broadbent
Chair

BURYILD

STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		156,452	186,065
Adjustments to cash flows from non-cash items			
Depreciation		761	764
Investment income	4	(9,017)	(3,816)
		148,196	183,013
Working capital adjustments			
Decrease/(increase) in debtors	14	188,878	(75,406)
Increase in creditors	16	37,518	5,142
Net cash flows from operating activities		374,592	112,749
Cash flows from investing activities			
Interest receivable and similar income	4	9,017	3,816
Purchase of tangible fixed assets	13	(995)	-
Net cash flows from investing activities		8,022	3,816
Cash flows from financing activities			
Repayment of loans and borrowings	16	(13,518)	(84,961)
Net increase in cash and cash equivalents		369,096	31,604
Cash and cash equivalents at 1 April		231,404	199,800
Cash and cash equivalents at 31 March		600,500	231,404

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Unit 17
Bury Business Centre
Kay Street
Bury
BL9 6BU

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

BuryILD 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

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. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments
Incoming resources are accounted for on a receivable basis. Restricted grants are allocated to the appropriate funds.

Investment and rental income

Bank interest received is included on an actual receipts basis, except for deposit accounts on which interest is paid annually, in which case income is accrued.

Cash held in deposit accounts is included within 'cash at bank and in hand'.

The rental income is received from the organisation which manage the three properties which are owned by BurylLD and provide housing for supported individuals. This is due on a monthly basis and accounted for when receivable.

Expenditure
Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

The policy for including items within the relevant activity categories of expenditure is at the discretion of the trustees but is usually determined by the criteria of any funding application.

In particular the policy for including items within costs of raising funds, charitable activities and governance costs is:

Raising funds

There are no specific costs that are attributable to the generating of funds.

Charitable activities

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

Governance costs
Governance costs include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended
All costs, including pension costs, are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. Resources expended include attributable VAT which cannot be recovered.

Operating leases
Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

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

Tangible fixed assets
Fixed assets are stated at cost less accumulated depreciation. The properties are not depreciated as they are kept in good condition, and, as the residual value of the properties would be at least equal to the book value, there is no depreciation to be charged. Although the Companies Act and FRS 102 would normally require the systematic annual depreciation of all fixed assets, the trustees believe that the policy of not providing depreciation of properties is necessary in order for the accounts to give a true and fair view. Other assets are depreciated as detailed in the depreciation policy.

Depreciation
Depreciation is calculated so as to write off the cost or valuation, less its residual value, over the useful economic life of that asset as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	10% straight line
Equipment	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds teh recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

for the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business.

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

Cash and cash equivalents

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

Trade creditors

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

Trade creditors are recognised initially at the transaction price.

Borrowings

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

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

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

Fund structure

The charity maintains a general fund which represents fund which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular cirsumstances.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Financial instruments

Classification

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and no discounted.

Debt instruments

Debt instruments are subsequently measured at amortised cost.

Investments

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Derivative financial instruments

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amouont would have been had the impairment not previously been recognised.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Social services contracts	1,633,186	1,633,186	1,537,467
Supporting people	-	-	(1,422)
Contact subscriptions	3,623	3,623	2,531
Miscellaneous donations	-	-	1,745
	1,636,809	1,636,809	1,540,321

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	9,017	9,017	3,816

5 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Rental income	73,561	73,561	65,026
Miscellaneous income	67	67	3,352
	73,628	73,628	68,378

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Charitable activities		1,124,104	1,124,104	1,065,655
Allocated support costs	7	433,378	433,378	355,995
Governance costs	7	5,520	5,520	4,800
		1,563,002	1,563,002	1,426,450

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Analysis of support costs	Total 2025	Total 2024
	£	£	£
Staff costs	305,238	305,238	236,312
Premises	14,585	14,585	16,752
Communications and IT	5,205	5,205	4,804
General office	82,397	82,397	71,895
Human resources	3,939	3,939	2,414
Finance costs	22,014	22,014	23,818
Governance costs	5,520	5,520	4,800
	438,898	438,898	360,795

Governance costs

	Unrestricted funds General	Total 2025	Total 2024
	£	£	£
Audit fees			
Audit of the financial statements	5,520	5,520	4,800
	5,520	5,520	4,800

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025	2024
	£	£
Audit fees	5,520	4,800
Depreciation of fixed assets	761	764

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

One trustee was reimbursed £16 (2024: £Nil) for office expenses during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	1,285,895	1,191,716
Social security costs	115,133	95,254
Pension costs	28,314	14,997
	1,429,342	1,301,967

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Administrative staff	8	8
Number of staff engaged in charitable activities	46	48
	54	56

No employee received emoluments of more than £60,000 during the year.

11 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	5,520	4,800
Other fees to auditors		
All other non-audit services	5,420	6,200

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2024	968,880	7,635	24,305	1,000,820
Additions	995	-	-	995
At 31 March 2025	969,875	7,635	24,305	1,001,815
Depreciation				
At 1 April 2024	-	6,874	24,305	31,179
Charge for the year	-	761	-	761
At 31 March 2025	-	7,635	24,305	31,940
Net book value				
At 31 March 2025	969,875	-	-	969,875
At 31 March 2024	968,880	761	-	969,641

14 Debtors

	2025 £	2024 £
Trade debtors	4,288	191,509
Prepayments and accrued income	116,090	117,747
	120,378	309,256

15 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	502	859
Cash at bank	599,998	230,545
	600,500	231,404

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans	14,127	13,290
Trade creditors	7,957	1,328
Accruals and deferred income	26,916	6,647
Other taxation and social security	24,497	21,150
Other creditors	8,125	852
	81,622	43,267

17 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans	249,040	263,395

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Land and buildings		
Within one year	1,340	1,127
Other		
Within one year	1,435	960
Between one and five years	-	900
	1,435	1,860

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £28,314 (2024 - £14,997).

20 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	1,202,147	1,719,454	(1,563,002)	1,358,599
Restricted Funds				
C Learning	1,163	-	-	1,163
Polytunnel	329	-	-	329
Total restricted funds	1,492	-	-	1,492
Total funds	1,203,639	1,719,454	(1,563,002)	1,360,091

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	1,016,082	1,612,515	(1,426,450)	1,202,147
Restricted funds				
C Learning	1,163	-	-	1,163
Polytunnel	329	-	-	329
Total restricted funds	1,492	-	-	1,492
Total funds	1,017,574	1,612,515	(1,426,450)	1,203,639

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

The first restricted fund relates to a grant received from C Learning, to fund the purchase of Possum Assistive Technology. The money has not yet been spent in full. The second restricted fund relates to income to fund the purchase of a polytunnel.

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	969,875	-	969,875
Current assets	719,386	1,492	720,878
Current liabilities	(81,622)	-	(81,622)
Creditors over 1 year	(249,040)	-	(249,040)
Total net assets	1,358,599	1,492	1,360,091

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	969,641	-	969,641
Current assets	539,168	1,492	540,660
Current liabilities	(43,267)	-	(43,267)
Creditors over 1 year	(263,395)	-	(263,395)
Total net assets	1,202,147	1,492	1,203,639

22 Contact leisure division

	Total 2025 £	Total 2024 £
Total income	3,623	2,641
Other expenses	2,222	1,373
Total expenditure	2,222	1,373
Net incoming/(outgoing) resources for the year	1,401	1,268

23 Analysis of net funds

	At 1 April 2024	Financing cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	231,404	369,096	600,500
Net debt	231,404	369,096	600,500

	At 1 April 2023	Financing cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	199,800	31,604	231,404
Net debt	199,800	31,604	231,404

24 Related party transactions

There were no related party transactions in the year.

BURYILD

England & Wales - Charity number 1042250

Accounts

Company registration number: 02970299

Charity registration number: 1042250

BURYILD

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 MARCH 2024

Horsfield & Smith
Accountants & statutory auditor
Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

BURYILD

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BURYILD

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	H Broadbent, Chair P Saxton, Vice-Chair S L Sykes A M Fleming I Lambert E Sidley A L Southern C Jones
Senior Management Team	M Piper-Cotterill, CEO
Registered Office	Unit 17 Bury Business Centre Kay Street Bury BL9 6BU The charity is incorporated in England and Wales.
Company Registration Number	02970299
Charity Registration Number	1042250
Bankers	Santander Bootle Merseyside England L30 4GB
Auditor	Horsfield & Smith Accountants & statutory auditor Tower House 269 Walmersley Road Bury Lancashire BL9 6NX

STRATEGIC REPORT
YEAR ENDED 31 MARCH 2024

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2024, in compliance with s414C of the Companies Act 2006.

Achievements and performance

This year marks the 30th anniversary of BuryILD.

What started as an idea by a group of families 30 years ago to find independence for their sons or daughters is now a very well established and respected organisation. Their hope was to find safe homes that would provide that independence but also provide access to high quality care and support services as well. That is now a solid reality, BuryILD delivered that dream and continues today to provide support to more than 20 people in their homes today, four of those properties are now owned by BuryILD and managed by our housing partners, Golden Lane Housing Association and Empower Housing.

As always, our ability to provide quality services to our supported people is completely dependent upon our workforce and as like in many years prior the core of our workforce has again remained loyal to us, dedicated to going that extra mile to ensure our supported people achieve their best lives. Bury Council have continued to fund us as a Real Living Wage employer and we continue to pay above the Real Living Wage and in strong competition with our local counterparts.

Managing and navigating the changes to the Local Authority invoice portal has been challenging. This has put significant pressure on our administration and led to concerns about cashflow, however as we have retained surplus and invested well throughout the last 12 months, we have been more than able to weather this storm. Bury Council are aware of the challenges this presents and have committed to work with BuryILD and other providers in remedying the situation. We remain confident that our accounts are robust and can demonstrate our approach to generating surpluses for the future financial health of the charity as well as planning for future projects and maintenance.

BuryILD has navigated two difficult situations with our supported people this last year. Both cases involved the executive committee of BuryILD, committing much time and skill in resolving these matters and providing a safe platform for the future by learning from these experiences and adapting our approaches as a direct result.

On the property side, we have managed a significant roof problem at our Pitt St home which has led to a new roof being installed which was not budgeted for yet much needed. This caused disruption for the three tenants throughout the winter months, increasing fuel costs when the price of living cost is high. With a new roof on this home, we have seen a marked improvement in the efficiency of the building and the tenants are reassured of lower bills and no more leaks. Our other property at Grayson Avenue has now completed all required refurbishment receiving a new bathroom and shower room as well as planned essential maintenance throughout. The tenants were required to decant from the property for 4 days and Golden Lane Housing exceeded our expectations in this short turnaround and the works were completed seamlessly.

We have retained full capacity in our homes, as we have been able to transition people into different homes as appropriate.

Unfortunately, due to the unplanned expense of a new roof, our plan to develop a new "forever home" had to be abandoned on financial grounds.

We welcomed our website this year and it is now fully operational on the internet. A lot of time and expertise went into the build and design of this, as we were conscious it required accessibility for everyone to use and navigate. With this now operational we are able to add events and share our news externally, and as a consequence we have gained new followers. We have shared this at our Family Forum and attracted new families as a result.

Financial review

Policy on reserves

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity. Such reserves are to provide sufficient funds to protect its current activities, to ensure that it continues to operate on a sound basis and allows it to react to any changes in funding in an appropriate manner.

The Board has set the long-term target of maintaining a reserves fund which represents a sum equal to the sum of (1) the amount of outstanding liabilities under the rental of our premises and other contracts and (2) at least six months of annual operating costs.

Historically our total reserves had completely covered these objectives and even our liquid assets covered both objectives. Since 1st September 2020 it was agreed to amend item 2) to be that we would hold at least 3 of the 6 months in liquid reserves so that excess cash above this could be used to invest in even more meaningful assets in terms of improving the lives of the people we support.

The 3 months liquid reserves should be to cover 13 weeks of expenditure in the following Financial Year.

These reserves will enable BuryILD to deal with the following contingencies: solving problems with cash flow; staff shortages such as those due to sickness; reductions in or withdrawal of funding; sudden major service changes. The Trustees decided not only to hold the sums in excess of those recommended by the Charity Commission, but to also include the listed 'contingencies' in the Risk Register against which steps to mitigate have been agreed.

In addition, where circumstances allow, additional reserves will be built to enable future investments in activities that help to secure the long-term future of the charity by acquiring another home. Reserves beyond the 13 week amount may be used to pare down our mortgage. This will be determined on a quarterly review and take into account our income from leases on our owned homes. Reserves will also enable us to develop additional services that respond to the person-centred demands of the people - and potential people - we support.

The reserves at the end of the year comprised £1,202,147of unrestricted funds and £1,492 of restricted funds.

Of the unrestricted funds carried forward, £232,506 is identified as liquid reserves, plus fixed assets of £969,641, to meet the objectives. The liquid reserves are currently equivalent to eight weeks of 2023-24 operating costs.

Principal funding sources

The principle funding sources for BuryILD support services are from contracts for each Supported Individual with Bury Council.

For the Contact services, funding is obtained from members' fees, grants, individual budgets and income from our assets. This covers sessional worker and volunteer expenses and other running costs. It should be noted that members pay the full cost of all activities they attend, and volunteers submit claims for expenses.

Investment policy and objectives

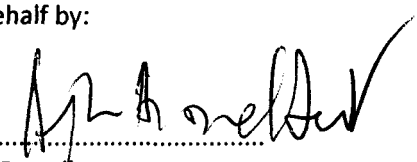
Under the Articles of Association, the charity has the power to invest in any way the trustees wish. The trustees, having regard to the liquidity requirements of the charity and to the reserves policy, have operated a policy of keeping available funds in several interest-bearing deposit accounts attracting competitive rates of interest but at minimum risk to those funds and staying within Government guaranteed limits for saving. Investments are also spread across different withdrawal terms.

Plans for future periods

As always, the key to the future financial health of the organisation in the continuing tightness of Council funds is to increase the number of service recipients and/or hours served for current recipients without detracting from the quality of support that is our unique philosophy or adding significantly to our management overhead. We do not seek to grow for the sake of it, but only to serve others who wish to benefit from our distinct support methods and to protect current service users by ensuring our support framework has long-term stability as inflation and new ideas and requirements drive up costs. New services give us a small addition to overhead contribution which helps us to protect these important ideals. Most importantly the key ambition is always to maintain sufficient services so that we can afford the management structures that give everyone the best possible outcomes.

We shall continue to consider applying for external charitable funds for specific projects/training where we want to enhance the service we give.

The strategic report was approved by the trustees of the charity on 26/11/24 and signed on its behalf by:



H Broadbent
Trustee

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	H Broadbent, Chair
	P Saxton, Vice-Chair
	S L Sykes (appointed 1 April 2023)
	A M Fleming
	I Lambert (appointed 31 October 2023)
	E Sidley (appointed 31 October 2023)
	A L Southern (appointed 25 July 2024)
	C Jones (appointed 25 July 2024)
	D W Fidler, Vice-Chair (resigned 22 November 2023)
	K Worrall (resigned 31 July 2023)
	M Considine (resigned 15 April 2023)

Objectives and activities

Objects and aims

BuryILD is a family-focused, not-for-profit organisation, which aims to provide supported living for people with learning disabilities in the Metropolitan Borough of Bury and its environs. It was set up by a steering group of parents in March 1994, and was incorporated as a company limited by guarantee on 12 September 1994, with active support from the local authority.

The formal objective of BuryILD includes the arrangement and provision of care, education, recreation, employment and other useful activities for the benefit of people with learning disabilities, in the Metropolitan Borough of Bury and its environs.

In January 2013, the charity formerly known as Contact Community Care, based in Bury, merged with BuryILD. Thus the charity now also encompasses, through its Contact Leisure Division (CLD), the provision of leisure activities on a fortnighly basis to a wider group of adults with learning difficulties which can include people supported in their homes by BuryILD.

The merger enabled BuryILD to meet an ambition to develop leisure services as the people we support had regularly put the provision of extra leisure opportunities at the top of their list of how we could further add to their lives.

It also enables families and members of Contact leisure to understand the benefits of moving into independent supported living, at some stage, should they wish, as it can help families as an informal advocate through experience for independent living - by any agency - to understand the process within the Borough for their family member, possibly being able to live independently.

BurylLD is committed to the development and maintenance of high-quality support to adults with learning disabilities, which will enable them to live independently and enjoy fulfilled lives of their choosing.

BurylLD supports people regardless of their degree of learning disability. It develops several patterns of support according to the wishes, strengths and needs of each individual. These individuals mainly live as tenants in their own houses, either on their own or shared with others. Some people may also be supported whilst living in the family home, prior to moving on to be a tenant in their own accommodation.

BurylLD encourages family members to remain regularly involved in the lives of their son/daughter or relative and be part of ongoing support planning alongside paid staff.

In addition to families, people with an interest in helping the charity achieve its objectives can become members of the organisation.

The Trustees believe that the implementation of the above satisfies the Charity Commission's general guidance on Public Benefit.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

BurylLD is a charitable company, registered in England and Wales, governed by its trust deed and by its memorandum and articles of association. Day-to day decisions are taken by the CEO and Administrative and Service Managers. More significant policy and strategic decisions are taken by Trustees in liaison with the CEO.

Though ultimately governed by the Board of Trustees, supported individuals, their families and staff continue to be involved in the running of the charity through participation in the supported persons group, family forum and staff forums. Issues raised in the groups are notified to the trustees. In addition, family members are included in all of the sub-committees.

The organisation is owned by its members, the Trustees oversee the management of the company on behalf of its members.

Our charity is subject to external inspection from the Care Quality Commission (CQC) and Bury Council Quality Assurance department. The most recent report from CQC inspection found BurylLD to be GOOD in all five inspection domains. Whilst Bury Council does not use a rating system, the most recent inspection included positive comments regarding the organisation.

Recruitment and appointment of trustees

Trustees are appointed following a robust recruitment policy. This includes initial interviews, observing two Executive (Board) meetings, obtaining two independent references, then after agreement elected to the Board and ratified at AGM and an enhanced DBS check. BuryILD actively seeks trustees who can offer specific and valuable skills to our charity, to enhance our ability to govern well and drive forward the objectives of BuryILD. The Board regularly updates, with the trustee administrator, a Trustee Skills Matrix, to highlight any gaps in expertise. Future recruitment of trustees then seeks to cover those gaps as a priority. The most recent analysis showed that our Board has at least one trustee scoring highly in every parameter of the matrix, which shows a Board with a broad range of relevant skills and experience.

Induction and training of trustees

There is an induction process for new trustees. The induction includes meetings with some of the people that we support, managers and the Chair to give background on how we operate as well as our organisation's history, principles and ethos.

All of our trustees give their time and expertise voluntarily and we are fortunate to have on the Board people from the fields of Business, HR, Accountancy, Housing, Law, a family Liaison, and a health and disability care professional. The latter two providing valuable insights into wider disability issues, in addition to those directly affecting BuryILD. As a result, we are constantly looking for opportunities to appoint new Family Members/Friends to the Board.

Decision making

The CEO creates an Annual Strategy, that provides challenging objectives to ensure that BuryILD continues to improve and develop, which is then agreed with the trustees. This plan is broadly across
(a) Support/Service/Governance/Quality; and
(b) Commercial/Organisational/Management/Community.

The Trustees are also responsible for agreeing the budget for the forthcoming year once it has been drafted by the CEO and Financial Manager with input from the Treasurer. The Budget and finances are reviewed 4 times a year between the Finance & Housing Sub-Committee. The Treasurer presents a quarterly Finance Report to the Board. There are at least eight Board Meetings each year.

Sub-committees are formed to focus on specific issues identified by the Trustees or CEO. During the reported year 2 sub-committees operated, all of them include representation from management and the trustees. The sub-committees are chaired formally by a Trustee and then information is fed back at Board Meetings. They are formed to maximise the potential knowledge across the whole organisation and to ease the workload on some Officers. The following sub-committees were in existence during this year-

1. Quality and Governance Sub-Committee (including Contact) - to keep appraised of CQC, Charity Commission and Council/Government issues and monitor safeguarding, audits and other trends in best practice.
2. Finance and Housing Sub-Committee - review financial performance and strategy and monitor our housing stock, both owned by us and leased by tenants from housing associations including those we have management agreements with.

Major risks and management of those risks

The identification of risk is the responsibility of everyone at BuryILD. The Trustees have conducted a review of the major and potentially catastrophic risks to which the charity may be exposed, having regard to the 5-section Charity Commission guidance. A risk register has been established. There is a program of review by Trustees and the CEO, section by section, throughout the year. Where appropriate, systems or procedures have been established to mitigate any risks that the charity may face.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk

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

Credit risk

The charity's principal financial assets are bank balances, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of short-term investments and deposits which are reviewed on a regular basis.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 26/11/24 and signed on its behalf by:

.....
H Broadbent
Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of BuryILD for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 26/11/24 and signed on its behalf by:

.....

H Broadbent
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BURYILD

Opinion

We have audited the financial statements of BuryILD (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BURYILD

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.

Opinion on other matter 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 Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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 extent to which our procedures 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 focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity; and
- we assessed the extent of compliance with laws and regulations through making enquiries of management.

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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 trustees 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.

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:

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining and understanding of how fraud may occur, by:

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

Use of our report

This report is made solely to the charitable company trustees 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 charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Peter Nicol

PG Nicol FCA (Senior Statutory Auditor)
For and on behalf of Horsfield & Smith, Statutory Auditor

Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

Date 26/11/24

BURYILD

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	1,540,321	-	1,540,321
Investment income	4	3,816	-	3,816
Other income	5	68,378	-	68,378
Total income		1,612,515	-	1,612,515
Expenditure on:				
Charitable activities	6	(1,426,450)	-	(1,426,450)
Total expenditure		(1,426,450)	-	(1,426,450)
Net income		186,065	-	186,065
Net movement in funds		186,065	-	186,065
Reconciliation of funds				
Total funds brought forward		1,016,082	1,492	1,017,574
Total funds carried forward	20	1,202,147	1,492	1,203,639

BURYILD

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	1,227,986	-	1,227,986
Investment income	4	3,519	-	3,519
Other income	5	35,296	-	35,296
Total income		1,266,801	-	1,266,801
Expenditure on:				
Charitable activities	6	(1,171,281)	-	(1,171,281)
Total expenditure		(1,171,281)	-	(1,171,281)
Net income		95,520	-	95,520
Net movement in funds		95,520	-	95,520
Reconciliation of funds				
Total funds brought forward		920,562	1,492	922,054
Total funds carried forward	20	1,016,082	1,492	1,017,574

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

The funds breakdown for 2023 is shown in note 20.

BURYILD

BALANCE SHEET
AS AT 31 MARCH 2024
(REGISTRATION NUMBER: 02970299)

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	969,641	970,405
Current assets			
Debtors	14	309,256	233,850
Cash at bank and in hand	15	231,404	199,800
		540,660	433,650
Creditors: Amounts falling due within one year	16	(43,267)	(38,189)
Net current assets		497,393	395,461
Total assets less current liabilities		1,467,034	1,365,866
Creditors: Amounts falling due after more than one year	17	(263,395)	(348,292)
Net assets		1,203,639	1,017,574
Funds of the charity:			
Restricted income funds			
Restricted funds		1,492	1,492
Unrestricted income funds			
Unrestricted funds		1,202,147	1,016,082
Total funds	20	1,203,639	1,017,574

The financial statements on pages 15 to 33 were approved by the trustees, and authorised for issue on 26.11.24 and signed on their behalf by:

.....

H Broadbent
Trustee

BURYILD

STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		186,065	95,520
Adjustments to cash flows from non-cash items			
Depreciation		764	764
Investment income	4	(3,816)	(3,519)
		183,013	92,765
Working capital adjustments			
Increase in debtors	14	(75,406)	(130,506)
Increase/(decrease) in creditors	16	5,142	(1,246)
Net cash flows from operating activities		112,749	(38,987)
Cash flows from investing activities			
Interest receivable and similar income	4	3,816	3,519
Purchase of tangible fixed assets	13	-	(460,201)
Net cash flows from investing activities		3,816	(456,682)
Cash flows from financing activities			
Repayment of loans and borrowings	16	(84,961)	316,646
Net increase/(decrease) in cash and cash equivalents		31,604	(179,023)
Cash and cash equivalents at 1 April		199,800	378,823
Cash and cash equivalents at 31 March		231,404	199,800

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Unit 17
Bury Business Centre
Kay Street
Bury
BL9 6BU

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
BuryILD 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.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Winding up or dissolution of the charity
If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

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. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments
Incoming resources are accounted for on a receivable basis. Restricted grants are allocated to the appropriate funds.

Investment and rental income

Bank interest received is included on an actual receipts basis, except for deposit accounts on which interest is paid annually, in which case income is accrued.

Cash held in deposit accounts is included within 'cash at bank and in hand'.

The rental income is received from the organisation which manage the three properties which are owned by BuryILD and provide housing for supported individuals. This is due on a monthly basis and accounted for when receivable.

Expenditure
Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

The policy for including items within the relevant activity categories of expenditure is at the discretion of the trustees but is usually determined by the criteria of any funding application.

In particular the policy for including items within costs of raising funds, charitable activities and governance costs is:

Raising funds

There are no specific costs that are attributable to the generating of funds.

Charitable activities

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

Governance costs
Governance costs include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended
All costs, including pension costs, are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. Resources expended include attributable VAT which cannot be recovered.

Operating leases
Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

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

Tangible fixed assets
Fixed assets are stated at cost less accumulated depreciation. The properties are not depreciated as they are kept in good condition, and, as the residual value of the properties would be at least equal to the book value, there is no depreciation to be charged. Although the Companies Act and FRS 102 would normally require the systematic annual depreciation of all fixed assets, the trustees believe that the policy of not providing depreciation of properties is necessary in order for the accounts to give a true and fair view. Other assets are depreciated as detailed in the depreciation policy.

Depreciation
Depreciation is calculated so as to write off the cost or valuation, less its residual value, over the useful economic life of that asset as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	10% straight line
Equipment	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds teh recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

for the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business.

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

Cash and cash equivalents

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

Trade creditors

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

Trade creditors are recognised initially at the transaction price.

Borrowings

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

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

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

Fund structure

The charity maintains a general fund which represents fund which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular cirsumstances.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Financial instruments

Classification

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and no discounted.

Debt instruments

Debt instruments are subsequently measured at amortised cost.

Investments

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Derivative financial instruments

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amouont would have been had the impairment not previously been recognised.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Social services contracts	1,537,467	1,537,467	1,219,807
Supporting people	(1,422)	(1,422)	(1,393)
Contact subscriptions	2,531	2,531	8,031
Miscellaneous donations	1,745	1,745	1,541
	1,540,321	1,540,321	1,227,986

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	3,816	3,816	3,519

5 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Rental income	65,026	65,026	33,791
Miscellaneous income	3,352	3,352	1,505
	68,378	68,378	35,296

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Charitable activities		1,065,655	1,065,655	838,525
Allocated support costs	7	355,995	355,995	328,356
Governance costs	7	4,800	4,800	4,400
		1,426,450	1,426,450	1,171,281

	Activity undertaken directly £	Activity support costs £	2024 £	2023 £
Charitable activities	1,065,655	355,995	1,421,650	1,166,881
Governance costs	-	4,800	4,800	4,400
	1,065,655	360,795	1,426,450	1,171,281

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Analysis of support costs	Total 2024	Total 2023
	£	£	£
Staff costs	236,312	236,312	240,199
Premises	16,752	16,752	13,350
Communications and IT	4,804	4,804	5,074
General office	71,895	71,895	51,063
Human resources	2,414	2,414	2,812
Finance costs	23,818	23,818	15,858
Governance costs	4,800	4,800	4,400
	360,795	360,795	332,756

Governance costs

	Unrestricted funds General	Total 2024	Total 2023
	£	£	£
Audit fees			
Audit of the financial statements	4,800	4,800	4,400
	4,800	4,800	4,400

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024	2023
	£	£
Audit fees	4,800	4,400
Depreciation of fixed assets	764	764

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	1,191,716	984,803
Social security costs	95,254	80,275
Pension costs	14,997	13,646
	1,301,967	1,078,724

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Administrative staff	8	8
Number of staff engaged in charitable activities	48	42
	56	50

No employee received emoluments of more than £60,000 during the year.

11 Auditors' remuneration

	2024 £	2023 £
Audit of the financial statements	4,800	4,400
Other fees to auditors		
All other non-audit services	6,200	3,530

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2023	968,880	7,635	24,305	1,000,820
At 31 March 2024	968,880	7,635	24,305	1,000,820
Depreciation				
At 1 April 2023	-	6,110	24,305	30,415
Charge for the year	-	764	-	764
At 31 March 2024	-	6,874	24,305	31,179
Net book value				
At 31 March 2024	968,880	761	-	969,641
At 31 March 2023	968,880	1,525	-	970,405

14 Debtors

	2024 £	2023 £
Trade debtors	191,509	118,805
Prepayments and accrued income	117,747	115,045
	309,256	233,850

15 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	859	299
Cash at bank	230,545	199,501
	231,404	199,800

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans	13,290	13,354
Trade creditors	1,328	1,670
Accruals and deferred income	6,647	4,740
Other taxation and social security	21,150	16,845
Other creditors	852	1,580
	43,267	38,189

17 Creditors: amounts falling due after one year

	2024	2023
	£	£
Bank loans	263,395	348,292

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Land and buildings		
Within one year	1,127	1,134
Other		
Within one year	960	960
Between one and five years	900	1,800
	1,860	2,760

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £14,997 (2023 - £13,646).

20 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	1,016,082	1,612,515	(1,426,450)	1,202,147
Restricted Funds				
C Learning	1,163	-	-	1,163
Polytunnel	329	-	-	329
Total restricted funds	1,492	-	-	1,492
Total funds	1,017,574	1,612,515	(1,426,450)	1,203,639

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	770,562	1,266,801	(1,171,281)	150,000	1,016,082
Designated	150,000	-	-	(150,000)	-
Total unrestricted funds	920,562	1,266,801	(1,171,281)	-	1,016,082
Restricted funds					
C Learning	1,163	-	-	-	1,163
Polytunnel	329	-	-	-	329
Total restricted funds	1,492	-	-	-	1,492
Total funds	922,054	1,266,801	(1,171,281)	-	1,017,574

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

The first restricted fund relates to a grant received from C Learning, to fund the purchase of Possum Assistive Technology. The money has not yet been spent in full. The second restricted fund relates to income to fund the purchase of a polytunnel.

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	969,641	-	969,641
Current assets	539,168	1,492	540,660
Current liabilities	(43,267)	-	(43,267)
Creditors over 1 year	(263,395)	-	(263,395)
Total net assets	1,202,147	1,492	1,203,639

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	970,405	-	970,405
Current assets	432,158	1,492	433,650
Current liabilities	(38,189)	-	(38,189)
Creditors over 1 year	(348,292)	-	(348,292)
Total net assets	1,016,082	1,492	1,017,574

22 Contact leisure division

	Total 2024 £	Total 2023 £
Total income	2,641	8,554
Other expenses	1,373	1,499
Total expenditure	1,373	1,499
Net incoming/(outgoing) resources for the year	1,268	7,055

23 Analysis of net funds

	At 1 April 2023	Financing cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	199,800	31,604	231,404
Net debt	199,800	31,604	231,404

	At 1 April 2022	Financing cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	378,823	(179,023)	199,800
Net debt	378,823	(179,023)	199,800

24 Related party transactions

There were no related party transactions in the year.

BURYILD

England & Wales - Charity number 1042250

Accounts

Company registration number: 02970299

Charity registration number: 1042250

BURYILD

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 MARCH 2023

Horsfield & Smith
Accountants & statutory auditor
Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

BURYILD

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BURYILD

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	H Broadbent, Chair D W Fidler, Vice-Chair S L Sykes A M Fleming P Saxton K Worrall
Senior Management Team	M Piper-Cotterill, CEO
Registered Office	Unit 17 Bury Business Centre Kay Street Bury BL9 6BU The charity is incorporated in England and Wales.
Company Registration Number	02970299
Charity Registration Number	1042250
Bankers	Santander Bootle Merseyside England L30 4GB
Auditor	Horsfield & Smith Accountants & statutory auditor Tower House 269 Walmersley Road Bury Lancashire BL9 6NX

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

Achievements and performance

This year has been one of celebration and change.

We have seen the easing of restrictions as we now make a cautious return after the Coronavirus Pandemic, but this has been paralleled with the joy of seeing our supported people and staff taking holidays to revisit friends and family that in some cases they had not seen for four years or more. It has been reassuring to witness the significant reduction in the number of positive cases internally and how well people are due to a positive approach to vaccinations and health projects within the Charity.

We must again thank so many of our loyal staff for putting the people we support first, often offering to do greatly extended shifts so that there were less people going into homes daily and weekly. The management of the situation by the Service Leaders and Service Managers has been exemplary.

Bury Council agreed to fund Social Care Providers to enable us pay the real living wage, (RLW). This was agreed unanimously by all Trustees and we approved salary increases which mean all our staff are paid at rates above the RLW. It should be noted that we are now registered as a Real Living Wage employer with the foundation.
https://www.livingwage.org.uk/accredited-living-wage-employers.

The awarding of salary increases and our employment track record has meant that retention and recruitment of staff, whilst a constant challenge, is successful. Our "service shape" is being kept in place and further changes to better manage oversight of Contact activities are now being implemented.

In December 2022 we opened the door to our newly renovated home in Radcliffe. This was a specially designed and modified home for three people with support needs and the services there commenced just prior to Christmas in 2022. This was another project with Empower Housing Association and an ambitious project by the Charity itself. I am pleased to report this project was a success and the supported people there are very pleased with their new home. We are seeking to engage in other projects with this and possibly other Housing Associations in the future, as we believe this is a model of organic growth for the charity.

At the beginning of the year we had considered disposing of our home on Thatch Leach Lane. However we were able to rehouse two new younger tenants who needed emergency support and were able to meet their immediate needs at Thatch Leach Lane. It was made clear from the start of these tenancies that it is our intention to seek a "forever" home for these supported people and we hope an opportunity may come to fruition this year. We were confident from the start of these new support services that we had the management structure to support the transition safely and positively.

At the beginning of 2023 the Charity experienced great sadness with the passing of one of our supported people, Gwyn Jones. Gwyn lived at one of the newly renovated bungalows and lived life to the full with his friends and loving family. He is missed and will be remembered by the Charity always.

In conclusion, BuryILD and Contact continue to provide high quality support to learning disabled individuals in Bury to enable them to lead full and active lives in their community. Skilled and highly committed staff and managers and our many dedicated volunteers make this possible and we hope to offer our services to more people in the coming year.

Our contribution to the wider community

BuryILD staff encourage and help the people we support to contribute to their community and wider society, and they do this in a variety of ways and with great enthusiasm.

- A quarter of the people that we support undertake voluntary work in local charity shops and cafes.
- Another quarter of the people that we support have paid part-time jobs.
- Some members of BuryILD and Contact are members of local self-advocacy group Bury People First which works with the local authority to improve local services for learning disabled people.

2023 sees Bury ILD reach its 30th anniversary and appropriate celebrations will take place in September.

Our Service Director continues to innovate and reach out to the wider Bury community engaging with Holy Cross college to offer opportunities for students to experience the role of supported care.

Financial review

The report shows that we have had a good excess of income over expenditure. This has come about through good financial management alongside budget planning and quarterly review. In addition, our investment in further property has increased our income.

Policy on reserves

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity. Such reserves are to provide sufficient funds to protect its current activities, to ensure that it continues to operate on a sound basis and allows it to react to any changes in funding in an appropriate manner.

The Board has set the long-term target of maintaining a reserves fund which represents a sum equal to the sum of (1) the amount of outstanding liabilities under the rental of our premises and other contracts and (2) at least six months of annual operating costs.

Historically our total reserves had completely covered these objectives and even our liquid assets covered both objectives. Since 1st September 2020 it was agreed to amend item 2) to be that we would hold at least 3 of the 6 months in liquid reserves so that excess cash above this could be used to invest in even more meaningful assets in terms of improving the lives of the people we support.

The 3 months liquid reserves should be to cover 13 weeks of expenditure in the following Financial Year.

These reserves will enable BuryILD to deal with the following contingencies: solving problems with cash flow; staff shortages such as those due to sickness; reductions in or withdrawal of funding; sudden major service changes. The Trustees decided not only to hold the sums in excess of those recommended by the Charity Commission, but to also include the listed 'contingencies' in the Risk Register against which steps to mitigate have been agreed.

In addition, where circumstances allow, additional reserves will be built to enable future investments in activities that help to secure the long-term future of the charity by acquiring another home. Reserves beyond the 13 week amount may be used to pare down our mortgage. This will be determined on a quarterly review and take into account our income from leases on our owned homes. Reserves will also enable us to develop additional services that respond to the person-centred demands of the people - and potential people - we support.

The reserves at the end of the year comprised £1,016,082 of unrestricted funds and £1,492 of restricted funds.

Of the unrestricted funds carried forward, £45,677 is identified as liquid reserves, plus fixed assets of £970,405, to meet the objectives. The liquid reserves are currently equivalent to two weeks of 2022-23 operating costs.

Principal funding sources

The principle funding sources for BuryILD support services are from contracts for each Supported Individual with Bury Council.

For the Contact services, funding is obtained from members' fees, grants, individual budgets and income from our assets. This covers sessional worker and volunteer expenses and other running costs. It should be noted that members pay the full cost of all activities they attend, and volunteers submit claims for expenses.

Investment policy and objectives

Under the Articles of Association, the charity has the power to invest in any way the trustees wish. The trustees, having regard to the liquidity requirements of the charity and to the reserves policy, have operated a policy of keeping available funds in a several interest-bearing deposit accounts attracting competitive rates of interest but at minimum risk to those funds and staying within Government guaranteed limits for saving. Investments are also spread across different withdrawal terms.

Plans for future periods

As always, the key to the future financial health of the organisation in the continuing tightness of Council funds is to increase the number of service recipients and/or hours served for current recipients without detracting from the quality of support that is our unique philosophy or adding significantly to our management overhead. We do not seek to grow for the sake of it, but only to serve others who wish to benefit from our distinct support methods and to protect current service users by ensuring our support framework has long-term stability as inflation and new ideas and requirements drive up costs. New services give us a small addition to overhead contribution which helps us to protect these important ideals. Most importantly the key ambition is always to maintain sufficient services so that we can afford the management structures that give everyone the best possible outcomes.

We shall continue to consider applying for external charitable funds for specific projects/training where we want to enhance the service we give.

The strategic report was approved by the trustees of the charity on 21-11-2023 and signed on its behalf by:

.....

H Broadbent
Trustee

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	D E Newns, Chair (resigned 22 November 2022)
	H Broadbent, Chair (appointed 22 November 2022)
	D W Fidler, Vice-Chair
	S L Sykes (appointed 1 April 2023)
	A M Fleming
	P Saxton
	K Worrall
	M Considine (appointed 22 November 2022 and resigned 15 April 2023)

Objectives and activities

Objects and aims

BuryILD is a family-focused, not-for-profit organisation, which aims to provide supported living for people with learning disabilities in the Metropolitan Borough of Bury and its environs. It was set up by a steering group of parents in March 1993, and was incorporated as a company limited by guarantee on 12 September 1994, with active support from the local authority.

The formal objective of BuryILD includes the arrangement and provision of care, education, recreation, employment and other useful activities for the benefit of people with learning disabilities, in the Metropolitan Borough of Bury and its environs.

In January 2013, the charity formerly known as Contact Community Care, based in Bury, merged with BuryILD. Thus the charity now also encompasses, through its Contact Leisure Division (CLD), the provision of leisure activities on a fortnighly basis to a wider group of adults with learning difficulties which can include people supported in their homes by BuryILD.

The merger enabled BuryILD to meet an ambition to develop leisure services as the people we support had regularly put the provision of extra leisure opportunities at the top of their list of how we could further add to their lives.

It also enables families and members of Contact leisure to understand the benefits of moving into independent supported living, at some stage, should they wish, as it can help families as an informal advocate through experience for independent living - by any agency - to understand the process within the Borough for their family member, possibly being able to live independently.

BuryILD is committed to the development and maintenance of high-quality support to adults with learning disabilities, which will enable them to live independently and enjoy fulfilled lives of their choosing.

TRUSTEES' REPORT

BuryILD supports people regardless of their degree of learning disability. It develops a number of patterns of support according to the wishes, strengths and needs of each individual. These individuals mainly live as tenants in their own houses, either on their own or shared with others. Some people may also be supported whilst living in the family home, prior to moving on to be a tenant in their own accommodation.

BuryILD encourages family members to remain regularly involved in the lives of their son/daughter or relative and be part of ongoing support planning alongside paid staff.

In addition to families, people with an interest in helping the charity achieve its objectives can become members of the organisation.

The Trustees believe that the implementation of the above satisfies the Charity Commission's general guidance on Public Benefit.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

BuryILD is a charitable company, registered in England and Wales, governed by its trust deed and by its memorandum and articles of association. Day-to day decisions are taken by the CEO and Administrative and Service Managers. More significant policy and strategic decisions are taken by Trustees in liaison with the CEO.

Though ultimately governed by the Board of Trustees, supported individuals, their families and staff continue to be involved in the running of the charity through participation in the supported persons group, family forum and staff forums. Issues raised in the groups are notified to the trustees. In addition, family members are included in all of the sub-committees.

The organisation is owned by its members, the Trustees oversee the management of the company on behalf of its members.

Our charity is subject to external inspection from the Care Quality Commission (CQC) and Bury Council Quality Assurance department. The most recent report from CQC inspection found BuryILD to be GOOD in all five inspection domains. Whilst Bury Council does not use a rating system, the most recent inspection included positive comments regarding the organisation.

Recruitment and appointment of trustees

Trustees are appointed following a robust recruitment policy. This includes initial interviews, observing two Executive (Board) meetings, obtaining two independent references, then after agreement elected to the Board and ratified at AGM and an enhanced DBS check. BuryILD actively seeks trustees who can offer specific and valuable skills to our charity, in order to enhance our ability to govern well and drive forward the objectives of BuryILD. The Board regularly updates, with the trustee administrator, a Trustee Skills Matrix, to highlight any gaps in expertise. Future recruitment of trustees then seeks to cover those gaps as a priority. The most recent analysis showed that our Board has at least one trustee scoring highly in every parameter of the matrix, which shows a Board with a broad range of relevant skills and experience.

Induction and training of trustees

There is an induction process for new trustees. The induction includes meetings with some of the people that we support, managers and the Chair to give background on how we operate as well as our organisation's history, principles and ethos.

All of our trustees give their time and expertise voluntarily and we are fortunate to have on the Board people from the fields of Business, HR, Accountancy, a family Liaison, and a health and disability care professional. The latter two in particular providing valuable insights into wider disability issues, in addition to those directly affecting BuryILD. It is very important to BuryILD that there are Family Members/Friends of Supported Individuals on the Board, to ensure we keep BuryILD family-focused and person-centred. As a result, we are constantly looking for opportunities to appoint new Family Members/Friends to the Board.

Decision making

The CEO creates an Annual Strategy, that provides challenging objectives to ensure that BuryILD continues to improve and develop, which is then agreed with the trustees. This plan is broadly across
(a) Support/Service/Governance/Quality; and
(b) Commercial/Organisational/Management/Community.

The Trustees are also responsible for agreeing the budget for the forthcoming year once it has been drafted by the CEO and Financial Administrator with input from the Treasurer. The Budget and finances are reviewed 4 times a year between the Finance & Housing Sub-Committee. The Treasurer presents a quarterly Finance Report to the Board. There are at least eight Board Meetings each year.

Sub-committees are formed to focus on specific issues identified by the Trustees or CEO. During the reported year 3 sub-committees operated, all of them include representation from families, management and the trustees. The sub-committees are chaired formally by a Trustee and then information is fed back at Board Meetings. They are formed to maximise the potential knowledge across the whole organisation and to ease the workload on some Officers. The following sub-committees were in existence during this year-

1. Quality and Governance Sub-Committee - to keep appraised of CQC, Charity Commission and Council/Government issues and monitor safeguarding, audits and other trends in best practice.
2. Finance and Housing Sub-Committee - review financial performance and strategy and monitor our housing stock, both owned by us and leased by tenants from housing associations including those we have management agreements with.
3. Contact and Community Sub-Committee - Monitors Contact Leisure activity and new ideas together with finding ways to increase Community involvement within Bury MB district.

Major risks and management of those risks

The identification of risk is the responsibility of everyone at BuryILD. The Trustees have conducted a review of the major and potentially catastrophic risks to which the charity may be exposed, having regard to the 5-section Charity Commission guidance. A risk register has been established. There is a program of review by Trustees and the CEO, section by section, throughout the year. Where appropriate, systems or procedures have been established to mitigate any risks that the charity may face.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk

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

Credit risk

The charity's principal financial assets are bank balances, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of short-term investments and deposits which are reviewed on a regular basis.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 21-11-2023 and signed on its behalf by:

.....
H Broadbent
Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of BuryILD for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

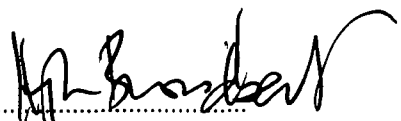
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 21-11-2023 and signed on its behalf by:



H Broadbent
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BURYILD

Opinion

We have audited the financial statements of BuryILD (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Opinion on other matter 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 Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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 extent to which our procedures 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 focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity; and
- we assessed the extent of compliance with laws and regulations through making enquiries of management.

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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 trustees 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.

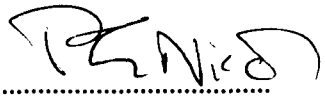
Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining and understanding of how fraud may occur, by:

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

Use of our report

This report is made solely to the charitable company trustees 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 charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



PG Nicol FCA (Senior Statutory Auditor)
For and on behalf of Horsfield & Smith, Statutory Auditor

Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

11 January 2024

BURYILD

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	1,227,986	-	1,227,986
Investment income	4	3,519	-	3,519
Other income	5	35,296	-	35,296
Total income		1,266,801	-	1,266,801
Expenditure on:				
Charitable activities	6	(1,171,281)	-	(1,171,281)
Total expenditure		(1,171,281)	-	(1,171,281)
Net income		95,520	-	95,520
Net movement in funds		95,520	-	95,520
Reconciliation of funds				
Total funds brought forward		920,562	1,492	922,054
Total funds carried forward	20	1,016,082	1,492	1,017,574

BURYILD

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	1,191,305	-	1,191,305
Investment income	4	1,191	-	1,191
Other income	5	20,044	-	20,044
Total income		1,212,540	-	1,212,540
Expenditure on:				
Charitable activities	6	(1,111,649)	(671)	(1,112,320)
Total expenditure		(1,111,649)	(671)	(1,112,320)
Net income/(expenditure)		100,891	(671)	100,220
Net movement in funds		100,891	(671)	100,220
Reconciliation of funds				
Total funds brought forward		819,671	2,163	821,834
Total funds carried forward	20	920,562	1,492	922,054

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

The funds breakdown for 2022 is shown in note 20.

BURYILD

BALANCE SHEET
AS AT 31 MARCH 2023
(REGISTRATION NUMBER: 02970299)

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	970,405	510,968
Current assets			
Debtors	14	233,850	103,344
Cash at bank and in hand	15	199,800	378,823
		433,650	482,167
Creditors: Amounts falling due within one year	16	(38,189)	(36,081)
Net current assets		395,461	446,086
Total assets less current liabilities		1,365,866	957,054
Creditors: Amounts falling due after more than one year	17	(348,292)	(35,000)
Net assets		1,017,574	922,054
Funds of the charity:			
Restricted income funds			
Restricted funds		1,492	1,492
Unrestricted income funds			
Unrestricted funds		1,016,082	920,562
Total funds	20	1,017,574	922,054

The financial statements on pages 15 to 34 were approved by the trustees, and authorised for issue on 21.11.2023 and signed on their behalf by:

.....

H Broadbent
Trustee

BURYILD

STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		95,520	100,220
Adjustments to cash flows from non-cash items			
Depreciation		764	764
Investment income	4	(3,519)	(1,191)
		92,765	99,793
Working capital adjustments			
(Increase)/decrease in debtors	14	(130,506)	4,234
Decrease in creditors	16	(1,246)	(95,874)
Net cash flows from operating activities		(38,987)	8,153
Cash flows from investing activities			
Interest receivable and similar income	4	3,519	1,191
Purchase of tangible fixed assets	13	(460,201)	-
Net cash flows from investing activities		(456,682)	1,191
Cash flows from financing activities			
Repayment of loans and borrowings	16	316,646	(5,000)
Net (decrease)/increase in cash and cash equivalents		(179,023)	4,344
Cash and cash equivalents at 1 April		378,823	374,479
Cash and cash equivalents at 31 March		199,800	378,823

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Unit 17
Bury Business Centre
Kay Street
Bury
BL9 6BU

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

BuryILD 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

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. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

Incoming resources are accounted for on a receivable basis. Restricted grants are allocated to the appropriate funds.

Grants receivable

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

Investment and rental income

Bank interest received is included on an actual receipts basis, except for deposit accounts on which interest is paid annually, in which case income is accrued.

Cash held in deposit accounts is included within 'cash at bank and in hand'.

The rental income is received from the organisation which manage the three properties which are owned by BuryILD and provide housing for supported individuals. This is due on a monthly basis and accounted for when receivable.

Expenditure

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

The policy for including items within the relevant activity categories of expenditure is at the discretion of the trustees but is usually determined by the criteria of any funding application.

In particular the policy for including items within costs of raising funds, charitable activities and governance costs is:

Raising funds

There are no specific costs that are attributable to the generating of funds.

Charitable activities

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

Governance costs

Governance costs include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

All costs, including pension costs, are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. Resources expended include attributable VAT which cannot be recovered.

Operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. The properties are not depreciated as they are kept in good condition, and, as the residual value of the properties would be at least equal to the book value, there is no depreciation to be charged. Although the Companies Act and FRS 102 would normally require the systematic annual depreciation of all fixed assets, the trustees believe that the policy of not providing depreciation of properties is necessary in order for the accounts to give a true and fair view. Other assets are depreciated as detailed in the depreciation policy.

Depreciation

Depreciation is calculated so as to write off the cost or valuation, less its residual value, over the useful economic life of that asset as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	10% straight line
Equipment	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds teh recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

for the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business.

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

Cash and cash equivalents

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

Trade creditors

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

Trade creditors are recognised initially at the transaction price.

Borrowings

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

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

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

Fund structure

The charity maintains a general fund which represents fund which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular cirsumstances.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Financial instruments

Classification

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and no discounted.

Debt instruments

Debt instruments are subsequently measured at amortised cost.

Investments

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Derivative financial instruments

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amouont would have been had the impairment not previously been recognised.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Social services contracts	1,219,807	1,219,807	1,161,750
Supporting people	(1,393)	(1,393)	374
Contact subscriptions	8,031	8,031	670
Miscellaneous donations	1,541	1,541	424
Grants, including capital grants;			
Government grants	-	-	28,087
	1,227,986	1,227,986	1,191,305

4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	3,519	3,519	1,191

5 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Rental income	33,791	33,791	18,444
Miscellaneous income	1,505	1,505	1,600
	35,296	35,296	20,044

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Charitable activities		838,525	838,525	791,042
Allocated support costs	7	328,356	328,356	317,278
Governance costs	7	4,400	4,400	4,000
		1,171,281	1,171,281	1,112,320

	Activity undertaken directly £	Activity support costs £	2023 £	2022 £
Charitable activities	838,525	328,356	1,166,881	1,108,320
Governance costs	-	4,400	4,400	4,000
	838,525	332,756	1,171,281	1,112,320

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Staff costs	240,199	240,199	241,033
Premises	13,350	13,350	14,973
Communications and IT	5,074	5,074	5,415
General office	51,063	51,063	46,013
Human resources	2,812	2,812	4,514
Finance costs	15,858	15,858	5,330
Governance costs	4,400	4,400	4,000
	332,756	332,756	321,278

Governance costs

	Unrestricted funds General	Total 2023	Total 2022
	£	£	£
Audit fees			
Audit of the financial statements	4,400	4,400	4,000
	4,400	4,400	4,000

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Audit fees	4,400	4,000
Depreciation of fixed assets	764	764

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	984,803	947,269
Social security costs	80,275	63,530
Pension costs	13,646	21,276
	1,078,724	1,032,075

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Administrative staff	8	8
Number of staff engaged in charitable activities	42	37
	50	45

No employee received emoluments of more than £60,000 during the year.

11 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	4,400	4,000
Other fees to auditors		
All other non-audit services	3,530	2,160

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2022	508,679	7,635	24,305	540,619
Additions	460,201	-	-	460,201
At 31 March 2023	968,880	7,635	24,305	1,000,820
Depreciation				
At 1 April 2022	-	5,346	24,305	29,651
Charge for the year	-	764	-	764
At 31 March 2023	-	6,110	24,305	30,415
Net book value				
At 31 March 2023	968,880	1,525	-	970,405
At 31 March 2022	508,679	2,289	-	510,968

14 Debtors

	2023 £	2022 £
Trade debtors	118,805	66,790
Prepayments and accrued income	115,045	36,554
	233,850	103,344

15 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	299	218
Cash at bank	199,501	378,605
	199,800	378,823

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans	13,354	10,000
Trade creditors	1,670	5,370
Accruals and deferred income	4,740	6,406
Other taxation and social security	16,845	12,126
Other creditors	1,580	2,179
	38,189	36,081

17 Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loans	348,292	35,000

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Land and buildings		
Within one year	1,134	1,108
Between one and five years	960	60
	2,094	1,168
Other		
Between one and five years	2,700	2,016

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £13,646 (2022 - £21,276).

20 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	770,562	1,266,801	(1,171,281)	150,000	1,016,082
Designated	150,000	-	-	(150,000)	-
Total unrestricted funds	920,562	1,266,801	(1,171,281)	-	1,016,082
Restricted Funds					
C Learning	1,163	-	-	-	1,163
Polytunnel	329	-	-	-	329
Total restricted funds	1,492	-	-	-	1,492
Total funds	922,054	1,266,801	(1,171,281)	-	1,017,574

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	819,671	1,212,540	(1,111,649)	(150,000)	770,562
Designated	-	-	-	150,000	150,000
Total unrestricted funds	819,671	1,212,540	(1,111,649)	-	920,562
Restricted funds					
C Learning	1,163	-	-	-	1,163
Polytunnel	1,000	-	(671)	-	329
Total restricted funds	2,163	-	(671)	-	1,492
Total funds	821,834	1,212,540	(1,112,320)	-	922,054

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

The Trustees designated £150,000 to cover the estimated refurbishment costs of the new property, together with five months finance costs to cover the mortage repayments over the period expected to bring the property into use, the fund has now been released as the property was refurbished and brough into use by the end of the financial year.

The first restricted fund relates to a grant received from C Learning, to fund the purchase of Possum Assistive Technology. The money has not yet been spent in full. The second restricted fund relates to income to fund the purchase of a polytunnel.

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	970,405	-	970,405
Current assets	432,158	1,492	433,650
Current liabilities	(38,189)	-	(38,189)
Creditors over 1 year	(348,292)	-	(348,292)
Total net assets	1,016,082	1,492	1,017,574

	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	510,968	-	-	510,968
Current assets	330,675	150,000	1,492	482,167
Current liabilities	(36,081)	-	-	(36,081)
Creditors over 1 year	(35,000)	-	-	(35,000)
Total net assets	770,562	150,000	1,492	922,054

22 Contact leisure division

	Total 2023 £	Total 2022 £
Total income	8,554	670
Other expenses	1,499	809
Total expenditure	1,499	809
Net incoming/(outgoing) resources for the year	7,055	(139)

23 Analysis of net funds

	At 1 April 2022	Financing cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	378,823	(179,023)	199,800
Net debt	378,823	(179,023)	199,800

	At 1 April 2021	Financing cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	374,479	4,344	378,823
Net debt	374,479	4,344	378,823

BURYILD

England & Wales - Charity number 1042250

Accounts

Company registration number: 02970299

Charity registration number: 1042250

BURYILD

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 MARCH 2022

Horsfield & Smith
Accountants & statutory auditor
Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

BURYILD

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BURYILD

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	D E Newns, Chair D W Fidler, Vice-Chair P Saxton K Worrall A M Fleming
Senior Management / Leadership Team	M Piper-Cotterill, General Manager
Charity Registration Number	1042250
Company Registration Number	02970299
	The charity is incorporated in England and Wales.
Registered Office	Unit 17 Bury Business Centre Kay Street Bury BL9 6BU
Auditor	Horsfield & Smith Accountants & statutory auditor Tower House 269 Walmersley Road Bury Lancashire BL9 6NX
Bankers	Santander Bootle Merseyside England L30 4GB

STRATEGIC REPORT
YEAR ENDED 31 MARCH 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s414C of the Companies Act 2006.

Achievements and performance

A degree of normality returned this year as vaccinations spread and Covid became more manageable. Whilst for the first half of the year it was still a major threat, in the second half as staff and the people that we support got vaccinated we were able to start to get back to a semblance of normal life - but we still maintained all protocols as we are with some of the most vulnerable people in susceptibility to catching Covid. It was gratifying that by the third 'jab' the Government had realised the particular risk to people with learning disability and made them a priority for the third course of injections. As the year ended the people we support were able to resume their pre-Covid lives and plan for the future.

We must again thank so many of our loyal staff in putting the people we support first, often offering to do greatly extended shifts so that there were less people going into homes daily and weekly. The management of the situation by the Support Managers has been exemplary and the leadership and guidance by our Service Director, supreme.

We were delighted that, just as the financial year started, the Supreme Court made its long-awaited ruling on the payment of sleeps. For many years there had been uncertainty in the management of care and support in regard to how support workers should be remunerated for sleeping overnight in houses of people we support in case of emergency. The ruling supported the approach that we had taken for many years and has removed a significant threat to the financial health of all support organisations.

The year started very positively with four people moving into two fully refurbished bungalows whose layout and design meet our new template for the future. We believe that all supported people should be able to live as independently as possible in a house that should suit them for life. We are using this template to judge the conditions that all supported people live in with the aim of gradually having equal facilities for all.

June brought us a great sadness with the passing of one of our longest standing members, Christopher Blunt, who died at the age of 57 after a long illness. Christopher was so proud when he got the keys to his 'own place' on 30 April 1999. And had long key chain that made holes in his trouser pocket! He felt happy and safe in his independent home thanks to the support he received from our staff together with his family. Those of us who were fortunate enough to know him over many years found an exceptional human being who was great fun to be with, and a man who was not defined by his disability - including having worked with a team at Manchester University.

In the Autumn, Bury Council announced that they were moving, in stages, to ensure that no-one who worked for the Council, nor employees of RLW-supportive providers working with the council, should earn less than the Real Living Wage (RLW). The target is to achieve this by April 2023. We immediately responded to agree to this plan. We know that care and support workers are amongst the lowest paid in society, yet the pandemic has shown just how vital they are - and how many skills they possess which are not reflected in wage rates. The introduction was over 3 phases, the second one on 1st April 2022, just after this report's year closes. We are proud to state that the vast majority of our support staff are already on the RLW or more - a year early.

During the year, as the management of Covid allowed us to look forward, the Board started to look at succession planning in the management structure. This linked with our regular review of potential catastrophic risks - in this case in the area of being able to withstand serious illness in senior management leaving us at risk of not having sufficient cover. Together with our Service Director, a new structure was devised which kept the best of the existing structure, but added a new role between the SD and the Support Managers plus further new staff positions close to the people we support.

Most of the people we support have their own tenancies and some live in their own/family homes. In terms of the number of services that we support, we ended the year with a higher number than at the start.

Looking forward to the next financial year we are acutely aware of the economic situation affecting everyone in the UK. Inflation puts huge pressure on lower paid workers in our society which is why a much larger pay increase than historically possible was agreed by Trustees and the Management Team. But we also realise that with national unemployment currently being low, there will be huge pressures on staff retention throughout all industries, let alone care. We are very clear that the next year will create new pressures in this way and have plans developing to manage it and ensure that the people we support continue to have good staff levels to support them.

Our Contact Leisure Division consists of groups of 6 to 8 people with learning disability together with a paid sessional worker and volunteers who meet fortnightly to achieve whatever the group wishes to pursue. Contact's formula is simple and straightforward but the benefits for individuals and their families are significant. We support people to explore and enjoy activities in their local community and give respite to many families. Membership is separate to our Independent Living Division, though some are members of both.

Contact members and their families have probably been amongst the worst affected by the isolation resulting from the pandemic, with limitations to going outside or any form of respite. It has also taught us that this group have proportionately less technology skills and access and we are working to accommodate that as we re-build the division after 2 years of interruption.

We believe that friendships and an active social life are key factors affecting emotional well-being for everyone. Contact encourages community cohesion and the safety of its members, reducing their social isolation by widening social networks.

In conclusion, BuryILD and Contact continue to provide high quality support to learning disabled individuals in Bury to enable them to lead full and active lives in their community. Skilled and highly committed staff and managers and our many dedicated volunteers make this possible and we hope to offer our services to more people in the coming year.

Our contribution to the wider community

BuryILD staff encourage and help the people we support to contribute to their community and wider society and they do this in a variety of ways and with great enthusiasm.

- A quarter of the people that we support undertake voluntary work in local charity shops and cafes.
- Another quarter of the people that we support have paid part-time jobs.
- Some members of BuryILD and Contact are members of local self-advocacy group Bury People First which works with the local authority to improve local services for learning disabled people.

Financial review

The report shows that we have had a good excess of income over expenditure. This has come about through good management of overtime and staffing levels together with the help from the Government and Council in support during the Covid 19 Pandemic. In addition our investment in further property has increased our income.

Policy on reserves

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity. Such reserves are to provide sufficient funds to protect its current activities, to ensure that it continues to operate on a sound basis and allows it to react to any changes in funding in an appropriate manner.

The Board has set the long-term target of maintaining a reserves fund which represents a sum equal to the sum of (1) the amount of outstanding liabilities under the rental of our premises and other contracts and (2) at least six months of annual operating costs.

Historically our total reserves had completely covered these objectives and even our liquid assets covered both objectives. However, at a Board meeting on 1st September 2020 it was agreed to amend item 2) to be that we would hold at least 3 of the 6 months in liquid reserves so that excess cash above this could be used to invest in even more meaningful assets in terms of improving the lives of the people we support.

The 3 months liquid reserves should be to cover 13 weeks of expenditure in the following Financial Year.

These reserves will enable BuryILD to deal with the following contingencies: smoothing problems with cash flow; staff shortages such as those due to sickness; reductions in or withdrawal of funding; sudden major service changes. The Trustees decided not only to hold the sums in excess of those recommended by the Charity Commission, but to also include the listed 'contingencies' in the Risk Register against which steps to mitigate have been agreed.

In addition, where circumstances allow, additional reserves will be built to enable future investments in activities that help to secure the long-term future of the charity and enable it to develop additional services that respond to the person-centred demands of the people - and potential people - we support. They also enable us to seek to finance extra property to house new services.

The reserves at the end of the year comprised £920,562 of unrestricted funds and £1,492 of restricted funds.

Of the unrestricted funds carried forward, £409,594 is identified as liquid reserves, plus fixed assets of £510,968, to meet the objectives.

Of the unrestricted funds carried forward, £259,594 is identified as liquid reserves for the above contingencies, currently equivalent to twelve weeks of 2021-22 operating costs, with £150,000 being designated for the costs of the new property as detailed in note 20.

Principal funding sources

The principle funding sources for BuryILD support services are from contracts for each Supported Individual with Bury Council.

For the CLD services, funding is obtained from members' fees, grants, individual budgets and income from our assets. This covers sessional worker and volunteer expenses and other running costs. It should be noted that members pay the full cost of all activities they attend and often volunteers will not submit claims for expenses.

Investment policy and objectives

Under the Articles of Association, the charity has the power to invest in any way the trustees wish. The trustees, having regard to the liquidity requirements of the charity and to the reserves policy, have operated a policy of keeping available funds in a number of interest-bearing deposit accounts attracting competitive rates of interest but at minimum risk to those funds and staying within Government guaranteed limits for saving. Investments are also spread across different withdrawal terms.

Plans for future periods

As always, the key to the future financial health of the organisation in the continuing tightness of Council funds is to increase the number of service recipients and/or hours served for current recipients without detracting from the quality of support that is our unique philosophy or adding significantly to our management overhead. We do not seek to grow for the sake of it, but only to serve others who wish to benefit from our distinct support methods and to protect current service users by ensuring our support framework has long-term stability as inflation and new ideas and requirements drive up costs. New services give us a small addition to overhead contribution which helps us to protect these important ideals. Most importantly the key ambition is always to maintain sufficient services so that we can afford the management structures that gives everyone we support the best possible outcomes.

We will always need to continue to find savings where possible but believe that we have been able to do this - so far - without detriment to our Supported People. The additional costs of the annual increase in the minimum wage, the real living wage and the increases in holiday pay mean, however, that we shall be unable to absorb any further increase in staffing costs without additional funding from the Council. We support Bury Council's ambition to introduce the Real Living Wage for employees at our lowest pay grade by 1st April 2023 with their funding support.

It is our ambition that everyone we support, now and in the future, lives in appropriate accommodation. Covid has taught everyone of the need for particular care in hygiene-related issues thus our new template for property, initiated in 2021, will aim to be rolled out over the years to come so that everyone we support has the maximum independence and privacy possible. As this financial year was nearing its end, we identified an additional property to add to our portfolio which will enable us to continue to develop this plan. The total cost of purchase and refurbishment, we estimate, will be just short of £500,000 of which some 30% will be from our liquid funds and 70% from a commercial loan/mortgage and we have reserved for this investment as a designated reserve. We hope that the tenants, who are currently supported by us, will move to this more appropriate accommodation in December 2022.

For our existing Supported Individuals, we all consistently look for ways to expand their positive life experience, bringing our Mission Statement to life - 'Supporting adults with learning disabilities to live independently and enjoy fulfilled lives of their choosing.'

We shall continue to consider applying for external charitable funds for specific projects/training where we want to enhance the service we give.

The strategic report was approved by the trustees of the charity on 13.09.22 and signed on its behalf by:

.....

D E Newns
Trustee

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees	D E Newns, Chair
	D W Fidler, Vice-Chair
	P Saxton
	K Worrall
	A M Fleming (appointed 23 November 2021)
	S L Sykes (retired 23 November 2021)
	M S Robinson (resigned 28 September 2021)

Objectives and activities

Objects and aims

BuryILD is a family-focused, not-for-profit organisation, which aims to provide supported living for people with learning disabilities in the Metropolitan Borough of Bury and its environs. It was set up by a steering group of parents in March 1993, and was incorporated as a company limited by guarantee on 12 September 1994, with active support from the local authority.

The formal objective of BuryILD includes the arrangement and provision of care, education, recreation, employment and other useful activities for the benefit of people with learning disabilities, in the Metropolitan Borough of Bury and its environs.

In January 2013, the charity formerly known as Contact Community Care, based in Bury, merged with BuryILD. Thus the charity now also encompasses, through its Contact Leisure Division (CLD), the provision of leisure activities on a fortnighly basis to a wider group of adults with learning difficulties which can include people supported in their homes by BuryILD.

The merger enabled BuryILD to meet an ambition to develop leisure services as the people we support had regularly put the provision of extra leisure opportunities at the top of their list of how we could further add to their lives.

It also enables families and members of Contact leisure to understand the benefits of moving into independent supported living, at some stage, should they wish, as it can help families as an informal advocate through experience for independent living - by any agency - to understand the process within the Borough for their family member, possibly being able to live independently.

BuryILD is committed to the development and maintenance of high-quality support to adults with learning disabilities, which will enable them to live independently and enjoy fulfilled lives of their choosing.

BuryILD supports people regardless of their degree of learning disability. It develops a number of patterns of support according to the wishes, strengths and needs of each individual. These individuals mainly live as tenants in their own houses, either on their own or sharing with others. Some people may also be supported whilst living in the family home, prior to moving on to be a tenant in their own accommodation.

BuryILD encourages family members to remain involved in the lives of their son/daughter or relative and be part of the ongoing support planning alongside paid staff.

In addition to families, people with an interest in helping the charity achieve its objectives can become members of the organisation.

The Trustees believe that the implementation of the above satisfies the Charity Commission's general guidance on Public Benefit.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

BuryILD is a charitable company, registered in England and Wales, governed by its trust deed and by its memorandum and articles of association. Day-to day decisions are taken by the Service Director and Administrative and Service Managers. More significant policy and strategic decisions are taken by Trustees in liaison with the Service Director.

Though ultimately governed by the Board of Trustees, supported individuals, their families and staff continue to be involved in the running of the charity through participation in the supported persons group, family forum and staff forum. Issues raised in the groups are notified to the trustees. In addition, family members are included in all of the sub-committees.

The organisation is owned by its members, the Trustees oversee the management of the company on behalf of its members.

Our charity is subject to external inspection from the Care Quality Commission (CQC) and Bury Council Quality Assurance department. The most recent report from CQC inspection found BuryILD to be GOOD in all five inspection domains. Whilst Bury Council does not use a rating system, the most recent inspection included positive comments regarding the organisation.

On behalf of the Trustees, I would like to thank all staff who commit to our principles with their continued passion to provide the best we can for the people that we have the privilege to support. Also, thank you to the families of the people that we support, who are included in how BuryILD operates.

Recruitment and appointment of trustees

Trustees are appointed following a robust recruitment policy. This includes initial interviews, observing a number of Executive (Board) meetings, obtaining two independent references, being co-opted to the Board for a period before being elected at an AGM, and an enhanced DBS check. BuryILD actively seeks trustees who can offer specific and valuable skills to our charity, in order to enhance our ability to govern well and drive forward the objectives of BuryILD. The Board regularly update, with the trustee administrator, a Trustee Skills Matrix, to highlight any gaps in expertise. Future recruitment of trustees then seeks to cover those gaps as a priority. The most recent analysis showed that our Board has at least one trustee scoring highly in every parameter of the matrix which shows a Board with a broad range of relevant skills and experience.

Induction and training of trustees

There is an induction process for new trustees. The induction includes meetings with some of the people that we support, managers and the Chair to give background on how we operate as well as our organisation's history, principles and ethos.

All of our trustees give their time and expertise voluntarily and we are fortunate to have on the Board people from the fields of Business, HR, Accountancy; a family member who is a recently retired social worker in our field, and a health and disability care professional. The latter two in particular providing valuable insights into wider disability issues, in addition to those directly affecting BuryILD. It is very important to BuryILD that there are Family Members/Friends of Supported Individuals on the Board, to ensure we keep BuryILD family-focused and person-centred. As a result, we are constantly looking for opportunities to appoint new Family Members/Friends to the Board.

Decision making

The Service Director (SD) creates a Strategic Action Plan, that provides challenging objectives to ensure that BuryILD continues to improve and develop, which is then agreed with the trustees. This plan is broadly across
(a) Support/Service/Governance/Quality and
(b) Commercial/Organisational/Management/Community.

A new Strategic Action Plan is created every one or two years. The Strategic Plan is reviewed every 3 months with the SD at Board meetings.

The Trustees are also responsible for agreeing the budget for the forthcoming year once it has been drafted by the Service Director and Financial Administrator with input from the Treasurer. The Budget and finances are reviewed 6 times a year between the Finance & Housing Sub-Committee and the Operations group. The Treasurer presents a quarterly Finance Report to the Board. There are at least eight Board Meetings each year.

Sub-committees are formed to focus on specific issues identified by the Trustees or Service Director. During the reported year 4 subcommittees operated and three of them (2, 3 and 4 below) include representation from families, management and the trustees. They were formed to maximise the potential knowledge across the whole organisation and to ease the workload on some Officers. The following sub-committees were in existence during this year-

1. Operations Sub-Committee - A long-standing group which meets in-between Board/Exec meetings to aid the management and to keep the Officers up-to-date on critical activities. It comprises the Chair, Service Director, Vice-Chair and a family Trustee.
2. Quality and Governance Sub-Committee - to keep appraised of CQC, Charity Commission and Council/Government issues and monitor safeguarding, audits and other trends in best practice.
3. Finance and Housing Sub-Committee - review financial performance and strategy and monitor our housing stock, both owned by us and leased by tenants from housing associations including those we have management agreements with.
4. Contact and Community Sub-Committee - Monitors Contact Leisure activity and new ideas together with finding ways to increase Community involvement within Bury MB district.

All the sub-committees report to the Board to give information and for final decisions to be made.

The day to day operational decisions are made by the Service Director, supported by the registered Operations Manager and two Service Managers, the Financial Administrator, and the PA to the managers and Board.

Major risks and management of those risks

The identification of risk is the responsibility of everyone at BuryILD. The Trustees have conducted a review of the major and potentially catastrophic risks to which the charity may be exposed, having regard to the 5-section Charity Commission guidance. A risk register has been established. There is a program of review by Trustees and the Service Director, section by section, throughout the year. Where appropriate, systems or procedures have been established to mitigate any risks that the charity may face.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk

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

Credit risk

The charity's principal financial assets are bank balances, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of short-term investments and deposits which are reviewed on a regular basis.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 13.09.22 and signed on its behalf by:

.....
D E Newns
Trustee

BURYILD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 13.09.22 and signed on its behalf by:

.....

D E Newns
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BURYILD

Opinion

We have audited the financial statements of BuryILD (the 'charity') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Opinion 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 Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 12), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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 extent to which our procedures 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 focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity; and
- we assessed the extent of compliance with laws and regulations through making enquiries of management.

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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 trustees 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.

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:

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

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining and understanding of how fraud may occur, by:

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

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Staples BSc FCA DChA (Senior Statutory Auditor)
For and on behalf of Horsfield & Smith, Statutory Auditor

Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

Date: 13-9-2022

BURYILD

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	1,191,305	-	1,191,305
Investment income	4	1,191	-	1,191
Other income	5	20,044	-	20,044
Total income		1,212,540	-	1,212,540
Expenditure on:				
Charitable activities	6	(1,111,649)	(671)	(1,112,320)
Total expenditure		(1,111,649)	(671)	(1,112,320)
Net income/(expenditure)		100,891	(671)	100,220
Net movement in funds		100,891	(671)	100,220
Reconciliation of funds				
Total funds brought forward		819,671	2,163	821,834
Total funds carried forward	20	920,562	1,492	922,054

BURYILD

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	1,220,370	-	1,220,370
Investment income	4	3,488	-	3,488
Other income	5	6,421	-	6,421
Total income		1,230,279	-	1,230,279
Expenditure on:				
Charitable activities	6	(1,169,390)	-	(1,169,390)
Total expenditure		(1,169,390)	-	(1,169,390)
Net income		60,889	-	60,889
Net movement in funds		60,889	-	60,889
Reconciliation of funds				
Total funds brought forward		758,782	2,163	760,945
Total funds carried forward	20	819,671	2,163	821,834

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

The funds breakdown for 2021 is shown in note 20.

BURYILD

BALANCE SHEET
AS AT 31 MARCH 2022
(REGISTRATION NUMBER: 02970299)

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	510,968	511,732
Current assets			
Debtors	14	103,344	107,578
Cash at bank and in hand	15	378,823	374,479
		482,167	482,057
Creditors: Amounts falling due within one year	16	(36,081)	(121,955)
Net current assets		446,086	360,102
Total assets less current liabilities		957,054	871,834
Creditors: Amounts falling due after more than one year	17	(35,000)	(50,000)
Net assets		922,054	821,834
Funds of the charity:			
Restricted income funds			
Restricted funds		1,492	2,163
Unrestricted income funds			
Unrestricted funds		920,562	819,671
Total funds	20	922,054	821,834

The financial statements on pages 17 to 35 were approved by the trustees, and authorised for issue on 13.09.22 and signed on their behalf by:

.....
D E Newns
Trustee

BURYILD

STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		100,220	60,889
Adjustments to cash flows from non-cash items			
Depreciation		764	764
Investment income	4	(1,191)	(3,488)
		99,793	58,165
Working capital adjustments			
Decrease in debtors	14	4,234	20,664
(Decrease)/increase in creditors	16	(95,874)	93,439
Net cash flows from operating activities		8,153	172,268
Cash flows from investing activities			
Interest receivable and similar income	4	1,191	3,488
Purchase of tangible fixed assets	13	-	(302,826)
Net cash flows from investing activities		1,191	(299,338)
Cash flows from financing activities			
Value of new loans obtained during the period		-	50,000
Repayment of loans and borrowings	16	(5,000)	-
Net cash flows from financing activities		(5,000)	50,000
Net increase/(decrease) in cash and cash equivalents		4,344	(77,070)
Cash and cash equivalents at 1 April		374,479	451,549
Cash and cash equivalents at 31 March		378,823	374,479

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Unit 17
Bury Business Centre
Kay Street
Bury
BL9 6BU

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

BuryILD 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

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. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

Incoming resources are accounted for on a receivable basis. Restricted grants are allocated to the appropriate funds.

Grants receivable

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

Investment and rental income

Bank interest received is included on an actual receipts basis, except for deposit accounts on which interest is paid annually, in which case income is accrued.

Cash held in deposit accounts is included within 'cash at bank and in hand'.

The rental income is received from the organisation which manage the three properties which are owned by BuryILD and provide housing for supported individuals. This is due on a monthly basis and accounted for when receivable.

Expenditure

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

The policy for including items within the relevant activity categories of expenditure is at the discretion of the trustees but is usually determined by the criteria of any funding application.

In particular the policy for including items within costs of raising funds, charitable activities and governance costs is:

Raising funds

There are no specific costs that are attributable to the generating of funds.

Charitable activities

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

Governance costs

Governance costs include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

All costs, including pension costs, are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. Resources expended include attributable VAT which cannot be recovered.

Operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. The properties are not depreciated as they are kept in good condition, and, as the residual value of the properties would be at least equal to the book value, there is no depreciation to be charged. Although the Companies Act and FRS 102 would normally require the systematic annual depreciation of all fixed assets, the trustees believe that the policy of not providing depreciation of properties is necessary in order for the accounts to give a true and fair view. Other assets are depreciated as detailed in the depreciation policy.

Depreciation

Depreciation is calculated so as to write off the cost or valuation, less its residual value, over the useful economic life of that asset as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	10% straight line
Equipment	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds teh recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

for the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business.

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

Cash and cash equivalents

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

Trade creditors

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

Trade creditors are recognised initially at the transaction price.

Borrowings

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

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

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

Fund structure

The charity maintains a general fund which represents fund which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular cirsumstances.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Financial instruments

Classification

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and no discounted.

Debt instruments

Debt instruments are subsequently measured at amortised cost.

Investments

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Derivative financial instruments

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amouont would have been had the impairment not previously been recognised.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Social services contracts	1,161,750	1,161,750	1,174,337
Supporting people	374	374	6,405
Contact subscriptions	670	670	-
Miscellaneous donations	424	424	61
Grants, including capital grants;			
Government grants	28,087	28,087	39,567
	1,191,305	1,191,305	1,220,370

4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,191	1,191	3,488

5 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Rental income	18,444	18,444	6,239
Miscellaneous income	1,600	1,600	182
	20,044	20,044	6,421

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Charitable activities		791,042	-	791,042	864,091
Allocated support costs	7	316,607	671	317,278	301,299
Governance costs	7	4,000	-	4,000	4,000
		1,111,649	671	1,112,320	1,169,390

	Activity undertaken directly £	Activity support costs £	2022 £	2021 £
Charitable activities	806,042	317,278	1,123,320	1,165,390
Governance costs	-	4,000	4,000	4,000
	806,042	321,278	1,127,320	1,169,390

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Analysis of support costs	Total 2022	Total 2021
	£	£	£
Staff costs	241,033	241,033	218,395
Premises	14,973	14,973	11,579
Communications and IT	5,415	5,415	7,096
General office	46,013	46,013	60,702
Human resources	4,514	4,514	3,376
Finance costs	5,330	5,330	151
Governance costs	4,000	4,000	4,000
	321,278	321,278	305,299

Governance costs

	Unrestricted funds General	Total 2022	Total 2021
	£	£	£
Audit fees			
Audit of the financial statements	4,000	4,000	4,000
	4,000	4,000	4,000

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022	2021
	£	£
Audit fees	4,000	4,000
Depreciation of fixed assets	764	764

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	947,269	986,278
Social security costs	63,530	76,038
Pension costs	21,276	20,170
	1,032,075	1,082,486

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Administrative staff	8	8
Number of staff engaged in charitable activities	37	37
	45	45

No employee received emoluments of more than £60,000 during the year.

11 Auditors' remuneration

	2022 £	2021 £
Audit of the financial statements	4,000	4,000
Other fees to auditors		
All other non-audit services	2,160	1,080

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2021	508,679	7,635	24,305	540,619
At 31 March 2022	508,679	7,635	24,305	540,619
Depreciation				
At 1 April 2021	-	4,582	24,305	28,887
Charge for the year	-	764	-	764
At 31 March 2022	-	5,346	24,305	29,651
Net book value				
At 31 March 2022	508,679	2,289	-	510,968
At 31 March 2021	508,679	3,053	-	511,732

14 Debtors

	2022 £	2021 £
Trade debtors	66,790	104,686
Prepayments and accrued income	36,554	2,892
	103,344	107,578

15 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	218	83
Cash at bank	378,605	374,396
	378,823	374,479

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans	10,000	-
Trade creditors	5,370	22,919
Accruals and deferred income	6,406	79,046
Other taxation and social security	12,126	16,942
Other creditors	2,179	3,048
	36,081	121,955

17 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans	35,000	50,000

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Other		
Between one and five years	2,016	2,016

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £21,276 (2021 - £20,170).

20 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	819,671	1,212,540	(1,111,649)	(150,000)	770,562
Designated	-	-	-	150,000	150,000
Total unrestricted funds	819,671	1,212,540	(1,111,649)	-	920,562
Restricted Funds					
C Learning	1,163	-	-	-	1,163
Polytunnel	1,000	-	(671)	-	329
Total restricted funds	2,163	-	(671)	-	1,492
Total funds	821,834	1,212,540	(1,112,320)	-	922,054

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	758,782	1,230,279	(1,169,390)	819,671
Restricted funds				
C Learning	1,163	-	-	1,163
Polytunnel	1,000	-	-	1,000
Total restricted funds	2,163	-	-	2,163
Total funds	760,945	1,230,279	(1,169,390)	821,834

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

The Trustees have designated £150,000 to cover the estimated refurbishment costs of the property to be purchased in August 2022 for occupation by the end of December 2022, together with five months finance costs to cover the mortage repayments over the period expected to bring the property into use.

The first restricted fund relates to a grant received from C Learning, to fund the purchase of Possum Assistive Technology. The money has not yet been spent in full. The second restricted fund relates to income to fund the purchase of a polytunnel.

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	510,968	-	-	510,968
Current assets	330,675	150,000	1,492	482,167
Current liabilities	(36,081)	-	-	(36,081)
Creditors over 1 year	(35,000)	-	-	(35,000)
Total net assets	770,562	150,000	1,492	922,054

	Unrestricted funds General	Restricted funds	Total funds at 31 March 2021
	£	£	£
Tangible fixed assets	511,732	-	511,732
Current assets	479,894	2,163	482,057
Current liabilities	(121,955)	-	(121,955)
Creditors over 1 year	(50,000)	-	(50,000)
Total net assets	819,671	2,163	821,834

22 Contact leisure division

	Total 2022	Total 2021
	£	£
Total income	670	-
Other expenses	(809)	-
Total expenditure	(809)	-
Net outgoing resources for the year	139	-

23 Analysis of net funds

	At 1 April 2021	Financing cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	374,479	4,344	378,823
Net debt	374,479	4,344	378,823

	At 1 April 2020	Financing cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	451,549	(77,070)	374,479
Net debt	451,549	(77,070)	374,479

BURYILD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	1,191,305	1,220,370
Investment income (analysed below)	1,191	3,488
Other income (analysed below)	20,044	6,421
Total income	1,212,540	1,230,279
Expenditure on:		
Charitable activities (analysed below)	(1,112,320)	(1,169,390)
Total expenditure	(1,112,320)	(1,169,390)
Net income	100,220	60,889
Net movement in funds	100,220	60,889
Reconciliation of funds		
Total funds brought forward	821,834	760,945
Total funds carried forward	922,054	821,834

BURYILD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Total 2022 £	Total 2021 £
Donations and legacies		
Social services contracts	1,161,750	1,174,337
Supporting people	374	6,405
Contact subscriptions	670	-
Miscellaneous donations	424	61
Furlough/SSP grant	-	22,386
Infection Control Grant	21,305	12,962
Rapid Testing Grant	484	3,717
Workforce Capacity Grant	1,298	502
Bounceback loan interest grant	1,250	-
ESFA	3,750	-
	1,191,305	1,220,370
Investment income		
Bank interest receivable	1,191	3,488
	1,191	3,488
Other income		
Rental income	18,444	6,239
Miscellaneous income	1,600	182
	20,044	6,421
Charitable activities		
Activites undertaken directly		
Wages and salaries	733,646	793,560
Employer's NIC	42,000	56,719
Pension costs	15,396	13,812
	791,042	864,091
Support costs		
Wages and salaries	213,623	192,718
Employer's NIC	21,530	19,319
Pension costs	5,880	6,358
Rent	12,597	9,476
Repairs and maintenance	1,705	2,103
Repairs and maintenance CLS	671	-

BURYILD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Total 2022 £	Total 2021 £
Telephone and internet	5,415	7,096
Legal and professional costs	6,747	17,437
Office support	15,106	16,252
Insurance	4,626	3,544
Printing, postage and stationery	7,101	5,798
Subscriptions	405	720
Sundry expenses	10,501	14,373
DBS	200	650
CQC	563	1,164
Depreciation	764	764
Staff training	4,514	3,376
Bank charges	3,486	151
Loan interest	1,844	-
	317,278	301,299
Governance costs		
Auditors' remuneration	4,000	4,000
	4,000	4,000
Total expenditure	1,112,320	1,169,390

BURYILD

England & Wales - Charity number 1042250

Accounts

Company registration number: 02970299

Charity registration number: 1042250

BURYILD

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 MARCH 2021

Horsfield & Smith
Accountants & statutory auditor
Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

BURYILD

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BURYILD

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	D E Newns, Chair D W Fidler, Vice-Chair S L Sykes M S Robinson P Saxton K Worrall
Senior Management Team	M Piper-Cotterill, General Manager
Principal Office	Unit 17 Bury Business Centre Kay Street Bury BL9 6BU
	The charity is incorporated in England and Wales.
Company Registration Number	02970299
Charity Registration Number	1042250
Bankers	Santander Bootle Merseyside England L30 4GB
Auditor	Horsfield & Smith Accountants & statutory auditor Tower House 269 Walmersley Road Bury Lancashire BL9 6NX

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Well, what a year!

Not just for BuryILD and Contact Leisure, but for the whole nation and all organisations. It is the year of the Covid pandemic which changed all of our lives.

All of the people that we support had above-average vulnerabilities to Covid whether by age, disability, or medical conditions. We have been astounded by the cooperation of so many of our staff in putting the people we support first, often offering to do greatly extended shifts so that there were less people going into homes daily and weekly. The management of the situation by the Support Managers has been exemplary and the leadership and guidance by our Service Director, supreme.

Our GM had left us in February 2020 and our V-C and Chair, together with the huge contribution of four managers, ran the operation for the initial months of this year for which we thank the managers hugely. We were delighted to welcome our new Service Director, Maria Piper-Cotterill who joined us on 1st June 2020. Maria joined us with a wealth of experience in running support services over many years.

We have been fortunate that we have been able to maintain good stocks of PPE, with huge help from Bury Council, and although some staff have had to isolate at times, it was a low proportion of our staff - who also had to keep their own families safe. Four of the people we support tested positive for Covid but thankfully each had a mild case and were fully back to normal within 7 days.

We have welcomed the fast introduction of a vaccine and our staff were early receivers of the first dose and by the end of March the majority either had, or were booked to have their second dose. We are glad that the Government prioritized care and support staff. However we are very disappointed with the Government that the people we support were not prioritised, especially as the statistics nationally showed that people with the disabilities we manage were very significantly more at risk than the general population, even on an age-by-age comparison.

Our support services are split across 3 Support Managers with most of the people we support in their own tenancies and some in their own/family homes. In terms of the number of services that we support, we ended the year with a similar number to the start having had to resign one service as our accommodation was no longer suitable for the health needs of the person. However we also gained one more service to support and many of the people we support were awarded extra hours as their condition changed.

The big event in the year, apart from the pandemic, was a decision to convert some of our cash reserves into bricks and mortar, and in meeting and coordinating with another Housing association. For many years we had struggled to accommodate new services as we did not have a property bank, nor could we find property solutions with housing associations in a time scale required of us when the Council had services for us to enquire after. The Board felt that cash reserves whilst giving us long-term security, did not aid the people we support today. Thus, by still keeping at least 13 weeks cash in reserve as recommended by the Charities Commission, we had sufficient reserves to invest in another property in addition to ones we already owned and thus have two more long-term tenants to support.

We made a commitment to buy a bungalow for a person we had started to support in the family home and another who was well known to him. It is vital - for us - that there is a well-tested compatibility between people before we enable them to share accommodation as we hope that it is a long-term share for each person.

The bungalow's purchase completed in December and it is hoped to be occupied in the Spring after a change in layout to give its occupants maximum independence within it. At the same time our new relationship with a HA led to them purchasing the bungalow next door on which we have entered into a management agreement for two people that we support. We have also entered into management agreements on two properties with another HA where we already support tenants - this helps us to be more secure in having the proper accommodation for the support we seek to give.

In conclusion, BuryILD and Contact continue to provide high quality support to learning disabled individuals in Bury to enable them to lead full and active lives in their community. Skilled and highly committed staff and managers and our many dedicated volunteers make this possible and we hope to offer our services to more people in the coming year.

In accordance with Government requirements, an auto-enrolment pension scheme for staff is in place. If staff do not wish to be enrolled in the scheme, they have the right to opt out. There is also a company scheme that closed to new entrants with the onset of auto-enrolment. Bury Council payroll services administer the pension scheme, along with payroll, on our behalf.

BuryILD's Contact Leisure Division has eight social and leisure groups for individuals who have a learning disability, six adult groups; one group for teens aged 13-18; and an allotment group. Contact has grown to 86 members and new referrals continue to be made by social workers and other professionals and by word of mouth.

Each group is run by a sessional worker and a key element in our support ethos is the use of committed volunteers who enable us to build a more cohesive local community. Our service also provides incidental but valuable respite breaks for families and carers.

Contact's formula is simple and straightforward but the benefits for individuals and their families are significant. We support people to explore and enjoy activities in their local community and meet and make friends.

However, the Covid-19 pandemic has meant that in March 2020 we had to stop all outside activities for members until it is once again safe for them to meet. With the switches between lockdowns, tier restrictions and being cognisant of the vulnerability of the people who are its members, activity continued to be limited throughout the year. Latterly we set up as many video meetings as possible but this wasn't always easy as many do not have broadband and appropriate electronic devices. We are hugely grateful to Parkingeye Ltd, for whom one of our trustees works, for their donations of 20 tablets which we have distributed amongst Contact members.

This experience has brought into focus how so many with learning disability, and/or their families, may have been 'left behind' electronically and we will endeavour to help improve this once we can get people together in groups and have learning modules for technological communication. We have also identified this as an area for improvement nationally and will use our voice to bring this to the attention of as many influencers as possible.

Contact members and their families have probably been amongst the worst affected by the basic isolation of this twelve months, with limitations to going outside or any form of respite. We will work hard once restrictions allow to focus on this group to restore their wellbeing and feeling of being involved.

The lockdowns have prevented us from opening our new allotment as, when the first lockdown ceased and people were later allowed to join together it was too late in the growing season to set up the site, which has been postponed to Spring 2021.

We believe that friendships and an active social life are key factors affecting emotional well-being for everyone. Contact encourages community cohesion and the safety of its members, reducing their social isolation by widening social networks.

Our contribution to the wider community

BuryILD staff encourage and help the people we support to contribute to their community and wider society and they do this in a variety of ways and with great enthusiasm.

- A quarter of the people that we support undertake voluntary work in local charity shops and cafes.
- Another quarter of the people that we support have paid part-time jobs.
- Some members of BuryILD and Contact are members of local self-advocacy group Bury People First which works with the local authority to improve local services for learning disabled people.

Financial review

The report shows that we have had a good excess of income over expenditure. This has come about through good management of overtime and staffing levels together with the help from the Government and Council in support during the Covid 19 Pandemic.

It is expected that grants already received will partly be used to cover foreseen expenditure in the next Financial Year on PPE and other precautions to keep all our people safe in the changed circumstances we find ourselves in.

The excess is also unusual in that we have needed to provide extra support to people due to Day Centres shutting and holidays curtailed meaning that we worked - and invoiced - more hours for each active service and , once our overhead is covered, this leads to an improvement in any excess.

We also changed our Accountants during the year, having conducted a competitive tender. This has led to savings some of which are reflected in this report. In addition there have been savings elsewhere, often as a result of responses to Covid and help given to organisations like ours.

Policy on reserves

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity. Such reserves are to provide sufficient funds to protect its current activities, to ensure that it continues to operate on a sound basis and allows it to react to any changes in funding in an appropriate manner.

The Board has set the long-term target of maintaining a reserves fund which represents a sum equal to the sum of (1) the amount of outstanding liabilities under the rental of our premises and other contracts and (2) at least six months of annual operating costs.

Historically our total reserves had completely covered these objectives and even our liquid assets covered both objectives. However, at a Board meeting on 1st September 2020 it was agreed to amend item 2) to be that we would hold at least 3 of the 6 months in liquid reserves so that excess cash above this could be used to invest in even more meaningful assets in terms of improving the lives of the people we support. Thus in December 2020, we bought a bungalow which houses two people who are recently supported by us.

The 3 months liquid reserves should be to cover 13 weeks of expenditure in the following Financial Year - we estimate this to require £310,000 against the current budget.

These reserves will enable BuryILD to deal with the following contingencies: smoothing problems with cash flow; staff shortages such as those due to sickness; reductions in or withdrawal of funding; sudden major service changes. The Trustees decided not only to hold the sums in excess of those recommended by the Charity Commission, but to also include the listed 'contingencies' in the Risk Register against which steps to mitigate have been agreed.

In addition, where circumstances allow, additional reserves will be built to enable future investments in activities that help to secure the long-term future of the charity and enable it to develop additional services that respond to the person-centred demands of the people - and potential people - we support. They also enable us to seek to finance extra property to house new services.

The reserves at the end of the year comprised £819,671 of unrestricted funds and £2,163 of restricted funds.

Of the unrestricted funds carried forward, £307,939 is identified as liquid reserves, plus fixed assets of £511,732, to meet the objectives.

Of the unrestricted funds carried forward, £307,939 is identified as liquid reserves for the above contingencies, currently equivalent to fourteen weeks of 2020-21 operating costs.

Principal funding sources

The principle funding sources for BuryILD services are from contracts for each Supported Individual with Bury Council.

For the CLD services, funding is obtained from members' fees, grants, individual budgets and income from our assets. This covers sessional worker and volunteer expenses and other running costs. It should be noted that members pay the full cost of all activities they attend and often volunteers will not submit claims for expenses.

Investment policy and objectives

Under the Articles of Association, the charity has the power to invest in any way the trustees wish. The trustees, having regard to the liquidity requirements of the charity and to the reserves policy, have operated a policy of keeping available funds in a number of interest-bearing deposit accounts attracting competitive rates of interest but at minimum risk to those funds and staying within Government guaranteed limits for saving. Investments are also spread across different withdrawal terms.

Plans for future periods

As always, the key to the future financial health of the organisation in the continuing tightness of Council funds is to increase the number of service recipients and/or hours served for current recipients without detracting from the quality of support that is our unique philosophy or adding significantly to our management overhead. We do not seek to grow for the sake of it, but only to serve others who wish to benefit from our distinct support methods and to protect current service users by ensuring our support framework has long-term stability as inflation and new ideas and requirements drive up costs. New services give us a small addition to overhead contribution which helps us to protect these important ideals. Most importantly the key ambition is always to maintain sufficient services so that we can afford the management structures that gives everyone we support the best possible outcomes.

We will always need to continue to find savings where possible but believe that we have been able to do this - so far - without detriment to our Supported People. The additional costs of the annual increase in the minimum wage and the increases in holiday pay mean, however, that we shall be unable to absorb any further increase in staffing costs without additional funding from the Council. We support Bury Council's ambition to introduce the Real Living Wage for employees at our lowest pay grade but will need appropriate funding to meet these objectives.

It is our ambition that everyone we support, now and in the future, lives in appropriate accommodation. Covid has taught everyone of the need for particular care in hygiene-related issues thus our new template for property, initiated this year, will aim to be rolled out over the years to come so that everyone we support has the maximum independence and privacy possible.

For our existing Supported Individuals, we all consistently look for ways to expand their positive life experience, bringing our Mission Statement to life - 'Supporting adults with learning disabilities to live independently and enjoy fulfilled lives of their choosing.'

We shall continue to consider applying for external charitable funds for specific projects/training where we want to enhance the service we give.

The strategic report was approved by the trustees of the charity on 26.10.21 and signed on its behalf by:

.....

D E Newns
Trustee

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2021.

Trustees

D E Newns, Chair

D W Fidler, Vice-Chair

S L Sykes

M Sunderland (resigned 12 December 2020)

M S Robinson

P Saxton (appointed 12 December 2020)

K Worrall (appointed 12 December 2020)

Objectives and activities

Objects and aims

BuryILD is a family-focused, not-for-profit organisation, which aims to provide supported living for people with learning disabilities in the Metropolitan Borough of Bury and its environs. It was set up by a steering group of parents in March 1993, and was incorporated as a company limited by guarantee on 12 September 1994, with active support from the local authority.

The formal objective of BuryILD includes the arrangement and provision of care, education, recreation, employement and other useful activities for the benefit of people with learning disabilities, in the Metropolitan Borough of Bury and its environs.

In January 2013, the charity formally known as Contact Community Care, based in Bury, merged with BuryILD. Thus the charity now also encompasses, through its Contact Leisure Division (CLD), the provision of leisure activities on a fortnighly basis to a wider group of adults with learning difficulties which can include people supported in their homes by BuryILD.

The merger enabled BuryILD to meet an ambition to develop leisure services as the people we support had regularly put the provision of extra leisure opportunities at the top of their list of how we could further add to their lives.

It also enables families and members of Contact leisure to understand the benefits of, at some stage, moving into independent supported living, should they wish, as it can help families as an informal advocate through experience for independent living - by any agency - to understand the process within the Borough for their family member, possibly being able to live independently.

BuryILD is committed to the development and maintenance of high-quality support to adults with learning disabilities, which will enable them to live independently and enjoy fulfilled lives of their choosing.

BuryILD supports people regardless of their degree of learning disability. It develops a number of patterns of support according to the wishes, strengths and needs of each individual. These individuals mainly live as tenants in their own houses, either on their own or sharing with others. Some people may also be supported whilst living in the family home, prior to moving on to be a tenant in their own accommodation.

BuryILD encourages family members to remain involved in the lives of their son, daughter or relative on a regular basis and be part of the ongoing support planning alongside paid staff.

In addition to families, people with an interest in helping the charity achieve its objectives can become members.

The Trustees believe that the implementation of the above satisfies the Charity Commission's general guidance on Public Benefit.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

BuryILD is a charitable company, registered in England and Wales, governed by its trust deed and by its memorandum and articles of association. Day-to day decisions are taken by the Service Director and Administrative and Service Managers. More significant policy and strategic decisions are taken by Trustees in liaison with the Service Director. Training is provided as necessary. Key personnel are remunerated as deemed appropriate to their responsibilities.

Though ultimately governed by the Board of Trustees, supported individuals, their families and staff continue to be involved in the running of the charity through participation in the supported persons group, family forum and staff forum. Whilst in this unique year it has not been possible to hold physical meetings, people have been able to suggest areas for improvement and share good practice. Issues raised in the groups are notified to the trustees. In addition, family members are included in all of the sub-committees.

The organisation is owned by its members, the Trustees oversee the management of the company on behalf of its members.

Our charity is subject to external inspection from the Care Quality Commission (CQC) and Bury Council Quality Assurance department. The most recent report from CQC inspection found BuryILD to be GOOD in all five inspection domains. Whilst Bury Council does not use a rating system, the most recent inspection included positive comments regarding the organisation.

On behalf of the Trustees, I would like to thank all staff who commit to our principles with their continued passion to provide the best we can for the people that we have the privilege to support. Also, thank you to the families of the people that we support, who are included in how BuryILD operates.

Recruitment and appointment of trustees

Trustees are appointed following a robust recruitment policy. This includes initial interviews, observing a number of Executive (Board) meetings, obtaining two independent references, being co-opted to the Board for a period before being elected at an AGM, and an enhanced DBS check. BuryILD actively seeks trustees who can offer specific and valuable skills to our charity, in order to enhance our ability to govern well and drive forward the objectives of BuryILD. The Board regularly update, with the trustee administrator, a Trustee Skills Matrix, to highlight any gaps in expertise. Future recruitment of trustees then seeks to cover those gaps as a priority. The most recent analysis showed that our Board has at least one trustee scoring highly in every parameter of the matrix which shows a Board with a broad range of relevant skills and experience.

Induction and training of trustees

There is an induction process for new trustees. The induction includes meetings with some of the people that we support, managers and the Chair to give background to how we operate as well as our organisation's history, principles and ethos.

All of our trustees give their time and expertise voluntarily and we are fortunate to have on the Board people from the fields of Business, HR, Accountancy; a family member, and a health and disability care professional. The latter two in particular providing valuable insights into wider disability issues, in addition to those directly affecting BuryILD. It is very important to BuryILD that there are Family Members/Friends of Supported Individuals on the Board, to ensure we keep BuryILD family-focused and person-centred. As a result, we are constantly looking for opportunities to appoint new Family Members/Friends to the Board.

Decision making

The Service Director creates a Strategic Action Plan, that provides challenging objectives to ensure that BuryILD continues to improve and develop, which is then agreed with the trustees. This plan is broadly across
(a) Support/Service/Governance/Quality and
(b) Commercial/Organisational/Management/Community.

A new Strategic Action Plan is created every one or two years. The Strategic Plan is reviewed every 3 months with the SD at Board meetings.

The Trustees are also responsible for agreeing the budget for the forthcoming year once it has been drafted by the Service Director and Financial Administrator with input from the Treasurer. The Budget and finances are reviewed 6 times a year between the Finance & Housing Sub-Committee and the Operations group. The Treasurer presents a quarterly Finance Report to the Board. There are at least eight Board Meetings each year.

Sub-committees are formed to focus on specific issues identified by the Trustees or Service Director. During the reported year 3 new subcommittees were formed (2, 3 and 4 below) which include representation from families, management and the trustees. They were formed to maximise the potential knowledge across the whole organisation and to ease the workload on some Officers. The following sub-committees were in existence during this year-

1. Operations Sub-Committee - A long-standing group which meets in-between Board/Exec meetings to aid the management and to keep the Officers up-to-date on critical activities. It comprises the Chair, Service Director, Vice-Chair and a family Trustee.
2. Quality and Governance Sub-Committee - to keep appraised of CQC, Charity Commission and Council/Government issues and monitor safeguarding, audits and other trends in best practice.
3. Finance and Housing Sub-Committee - review financial performance and strategy and monitor our housing stock, both owned by us and leased by tenants from housing associations including those we have management agreements with.
4. Contact and Community Sub-Committee - Monitors Contact Leisure activity and new ideas together with finding ways to increase Community involvement within Bury MB district.

The day to day operational decisions are made by the Service Director, supported by three Support Managers, the Financial Administrator, and the PA to the managers and Board.

Major risks and management of those risks

The identification of risk is the responsibility of everyone at BuryILD. The Trustees have conducted a review of the major and potentially catastrophic risks to which the charity may be exposed, having regard to the 5-section Charity Commission guidance. A risk register has been established. There is a program of review by Trustees and the Service Director, section by section, throughout the year. Where appropriate, systems or procedures have been established to mitigate any risks that the charity may face.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk

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

Credit risk

The charity's principal financial assets are bank balances, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of short-term investments and deposits which are reviewed on a regular basis.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 26.10.21 and signed on its behalf by:

.....
D E Newns
Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 26.10.21 and signed on its behalf by:

.....

D E Newns
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BURYILD

Opinion

We have audited the financial statements of BuryILD (the 'charity') for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Opinion 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 Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 13), the trustees 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 charity'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 charity 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 extent to which our procedures 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 focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity; and
- we assessed the extent of compliance with laws and regulations through making enquiries of management.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining and understanding of how fraud may occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considered 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 to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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 trustees 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 trustees, 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 charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....

Jonathan Staples BSc FCA DChA (Senior Statutory Auditor)
For and on behalf of Horsfield & Smith, Statutory Auditor

Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

Date: 23/11/25

BURYILD

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	1,220,370	-	1,220,370
Investment income	4	3,488	-	3,488
Other income	5	6,421	-	6,421
Total income		1,230,279	-	1,230,279
Expenditure on:				
Charitable activities	6	(1,169,390)	-	(1,169,390)
Total expenditure		(1,169,390)	-	(1,169,390)
Net income		60,889	-	60,889
Net movement in funds		60,889	-	60,889
Reconciliation of funds				
Total funds brought forward		758,782	2,163	760,945
Total funds carried forward	20	819,671	2,163	821,834

BURYILD

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	1,095,183	-	1,095,183
Investment income	4	7,377	-	7,377
Other income	5	10,815	-	10,815
Total income		1,113,375	-	1,113,375
Expenditure on:				
Charitable activities	6	(1,097,514)	-	(1,097,514)
Total expenditure		(1,097,514)	-	(1,097,514)
Net income		15,861	-	15,861
Net movement in funds		15,861	-	15,861
Reconciliation of funds				
Total funds brought forward		742,921	2,163	745,084
Total funds carried forward	20	758,782	2,163	760,945

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

The funds breakdown for 2020 is shown in note 20.

BURYILD

BALANCE SHEET
AS AT 31 MARCH 2021
(REGISTRATION NUMBER: 02970299)

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	511,732	209,670
Current assets			
Debtors	14	107,578	128,242
Cash at bank and in hand	15	374,479	451,549
		482,057	579,791
Creditors: Amounts falling due within one year	16	(121,955)	(28,516)
Net current assets		360,102	551,275
Total assets less current liabilities		871,834	760,945
Creditors: Amounts falling due after more than one year	17	(50,000)	-
Net assets		821,834	760,945
Funds of the charity:			
Restricted income funds			
Restricted funds		2,163	2,163
Unrestricted income funds			
Unrestricted funds		819,671	758,782
Total funds	20	821,834	760,945

The financial statements on pages 18 to 36 were approved by the trustees, and authorised for issue on 26.10.21 and signed on their behalf by:

.....

D E Newns
Trustee

BURYILD

STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		60,889	15,861
Adjustments to cash flows from non-cash items			
Depreciation		764	764
Investment income	4	(3,488)	(7,377)
		58,165	9,248
Working capital adjustments			
Decrease/(increase) in debtors	14	20,664	(121,057)
Increase in creditors	16	93,439	5,097
Net cash flows from operating activities		172,268	(106,712)
Cash flows from investing activities			
Interest receivable and similar income	4	3,488	7,377
Purchase of tangible fixed assets	13	(302,826)	-
Net cash flows from investing activities		(299,338)	7,377
Cash flows from financing activities			
Value of new loans obtained during the period		50,000	-
Net decrease in cash and cash equivalents		(77,070)	(99,335)
Cash and cash equivalents at 1 April		451,549	550,884
Cash and cash equivalents at 31 March		374,479	451,549

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Unit 17
Bury Business Centre
Kay Street
Bury
BL9 6BU

These financial statements were authorised for issue by the trustees on 26 October 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

BuryILD 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

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. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

Incoming resources are accounted for on a receivable basis. Restricted grants are allocated to the appropriate funds.

Grants receivable

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

Investment and rental income

Bank interest received is included on an actual receipts basis, except for deposit accounts on which interest is paid annually, in which case income is accrued.

Cash held in deposit accounts is included within 'cash at bank and in hand'.

The rental income is received from the organisation which manage the three properties which are owned by BurylLD and provide housing for supported individuals. This is due on a monthly basis and accounted for when receivable.

Expenditure

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

The policy for including items within the relevant activity categories of expenditure is at the discretion of the trustees but is usually determined by the criteria of any funding application.

In particular the policy for including items within costs of raising funds, charitable activities and governance costs is:

Raising funds

There are no specific costs that are attributable to the generating of funds.

Charitable activities

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

Governance costs

Governance costs include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

All costs, including pension costs, are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. Resources expended include attributable VAT which cannot be recovered.

Operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. The properties are not depreciated as they are kept in good condition, and, as the residual value of the properties would be at least equal to the book value, there is no depreciation to be charged. Although the Companies Act and FRS 102 would normally require the systematic annual depreciation of all fixed assets, the trustees believe that the policy of not providing depreciation of properties is necessary in order for the accounts to give a true and fair view. Other assets are depreciated as detailed in the depreciation policy.

Depreciation

Depreciation is calculated so as to write off the cost or valuation, less its residual value, over the useful economic life of that asset as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	10% straight line
Equipment	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds teh recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

for the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business.

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

Cash and cash equivalents

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

Trade creditors

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

Trade creditors are recognised initially at the transaction price.

Borrowings

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

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

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

Fund structure

The charity maintains a general fund which represents fund which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular cirsumstances.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Financial instruments

Classification

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and no discounted.

Debt instruments

Debt instruments are subsequently measured at amortised cost.

Investments

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Derivative financial instruments

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amouont would have been had the impairment not previously been recognised.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Other donations and legacies;		
Social services contracts	1,174,337	1,174,337
Supporting people	6,405	6,405
Miscellaneous donations	61	61
Grants, including capital grants;		
Government grants	39,567	39,567
Total for 2021	1,220,370	1,220,370
Total for 2020	1,095,183	1,095,183

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	3,488	3,488
Total for 2021	3,488	3,488
Total for 2020	7,377	7,377

5 Other income

	Unrestricted funds General £	Total funds £
Rental income	6,239	6,239
Miscellaneous income	182	182
Total for 2021	6,421	6,421
Total for 2020	6,075	6,075

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Charitable activities		864,091	864,091
Allocated support costs	7	305,299	305,299
Total for 2021		1,169,390	1,169,390
Total for 2020		1,097,514	1,097,514

	Activity undertaken directly £	Activity support costs £	2021 £
Charitable activities	864,091	300,050	1,164,141
Governance costs	-	4,000	4,000
	864,091	304,050	1,168,141

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Analysis of support costs £	Total 2021 £
Staff costs	218,395	218,395
Premises	11,579	11,579
Communications and IT	7,096	7,096
General office	60,702	60,702
Human resources	3,376	3,376
Finance costs	151	151
Governance costs	4,000	4,000
	305,299	305,299

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Audit of the financial statements	4,000	4,000
Total for 2021	4,000	4,000
Total for 2020	5,060	5,060

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Operating leases - other assets	-	808
Audit fees	4,000	5,060
Depreciation of fixed assets	764	764

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	986,278	908,366
Social security costs	76,038	69,982
Pension costs	20,170	19,947
	1,082,486	998,295

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Administrative staff	8	8
Number of staff engaged in charitable activities	37	37
	45	45

No employee received emoluments of more than £60,000 during the year.

11 Auditors' remuneration

	2021 £	2020 £
Audit of the financial statements	4,000	5,060
Other fees to auditors		
All other non-audit services	1,080	2,880

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2020	205,853	7,635	24,305	237,793
Additions	302,826	-	-	302,826
At 31 March 2021	508,679	7,635	24,305	540,619
Depreciation				
At 1 April 2020	-	3,818	24,305	28,123
Charge for the year	-	764	-	764
At 31 March 2021	-	4,582	24,305	28,887
Net book value				
At 31 March 2021	508,679	3,053	-	511,732
At 31 March 2020	205,853	3,817	-	209,670

14 Debtors

	2021 £	2020 £
Trade debtors	104,686	97,932
Prepayments and accrued income	2,892	30,310
	107,578	128,242

15 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	83	162
Cash at bank	374,396	451,387
	374,479	451,549

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	22,919	4,680
Accruals and deferred income	79,046	6,470
Other taxation and social security	16,942	15,107
Other creditors	3,048	2,259
	121,955	28,516

17 Creditors: amounts falling due after one year

	2021
	£
Bank loans	50,000

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Other		
Between one and five years	2,016	2,016

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £20,170 (2020 - £19,947).

20 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	758,782	1,230,279	(1,169,390)	819,671
Restricted Funds				
C Learning	1,163	-	-	1,163
Polytunnel	1,000	-	-	1,000
Total restricted funds	2,163	-	-	2,163
Total funds	760,945	1,230,279	(1,169,390)	821,834

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	742,921	1,113,375	(1,097,514)	758,782
Restricted funds				
C Learning	1,163	-	-	1,163
Polytunnel	1,000	-	-	1,000
Total restricted funds	2,163	-	-	2,163
Total funds	745,084	1,113,375	(1,097,514)	760,945

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

The first restricted fund relates to a grant received from C Learning, to fund the purchase of Possum Assistive Technology. The money has not yet been spent in full. The second restricted fund relates to income to fund the purchase of a polytunnel. This purchase has not yet been made.

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	511,732	-	511,732
Current assets	479,894	2,163	482,057
Current liabilities	(121,955)	-	(121,955)
Creditors over 1 year	(50,000)	-	(50,000)
Total net assets	819,671	2,163	821,834

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Tangible fixed assets	209,670	-	209,670
Current assets	577,628	2,163	579,791
Current liabilities	(28,516)	-	(28,516)
Total net assets	758,782	2,163	760,945

22 Contact leisure division

	Total 2021 £	Total 2020 £
Total income	-	11,660
Salaries, pension and NIC	-	(13,349)
Other expenses	-	(8,035)
Total expenditure	-	(21,384)
Net outgoing resources for the year	-	9,724

There has been no activity on the Contact Leisure Division this year due to the Covid 19 Pandemic.

23 Analysis of net funds

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	451,549	(77,070)	374,479
Net debt	451,549	(77,070)	374,479

	At 1 April 2019 £	Financing cash flows £	At 31 March 2020 £
Cash at bank and in hand	550,884	(99,335)	451,549
Net debt	550,884	(99,335)	451,549