

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

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

## **BURYILD**

### **STRATEGIC REPORT**

#### **YEAR ENDED 31 MARCH 2021**

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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.



## **BURYILD**

### **STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2021**

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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.

## **BURYILD**

### **STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2021**

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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.

## **BURYILD**

### **STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2021**

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#### **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.

## **BURYILD**

### **STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2021**

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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.

## BURYILD

### STRATEGIC REPORT

YEAR ENDED 31 MARCH 2021

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#### 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.

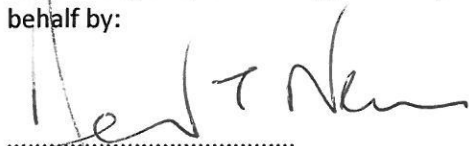
We will always need to continue to find savings where possible but believe that we have been able to do this - so far - without detriment to our Supported People. The additional costs of the annual increase in the minimum wage and the increases in holiday pay mean, however, that we shall be unable to 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

## **BURYILD**

### **TRUSTEES' REPORT**

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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, 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 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 fortnightly 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**

### **TRUSTEES' REPORT**

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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.

## BURYILD

### TRUSTEES' REPORT

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#### *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.



## **BURYILD**

### **TRUSTEES' REPORT**

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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.

## BURYILD

### TRUSTEES' REPORT

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#### ***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 News  
Trustee

## BURYILD

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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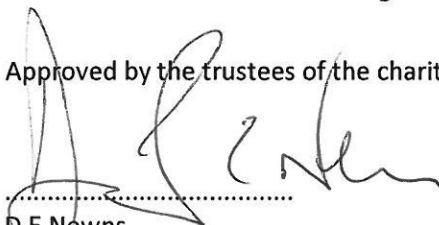
The trustees (who are also the directors of BuryILD for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and 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 26.10.24 and signed on its behalf by:



.....  
D E Newns  
Trustee

## **BURYILD**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BURYILD**

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#### **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.

## **BURYILD**

### **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 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.

## **BURYILD**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BURYILD**

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#### **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.

## **BURYILD**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BURYILD**

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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](http://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: 23/11/20.....

**BURYILD****STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2021****(INCLUDING INCOME AND EXPENDITURE ACCOUNT****AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)**

|                                    |      | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
|                                    | Note |                            |                          |                    |
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| 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          |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| 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             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| 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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2020<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| 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          |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| 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             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 742,921                    | 2,163                    | 745,084            |
| Total funds carried forward        | 20   | 758,782                    | 2,163                    | 760,945            |

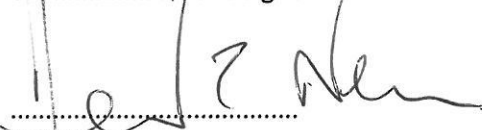
All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 20.

**BURYILD****BALANCE SHEET****AS AT 31 MARCH 2021****(REGISTRATION NUMBER: 02970299 )**

|  | Note | 2021<br>£ | 2020<br>£ |
|--|------|-----------|-----------|
| <b>Fixed assets</b>  |      |           |           |
| Tangible assets  | 13   | 511,732   | 209,670   |
| <b>Current assets</b>  |      |           |           |
| Debtors  | 14   | 107,578   | 128,242   |
| Cash at bank and in hand                                       | 15   | 374,479   | 451,549   |
|  |      | 482,057   | 579,791   |
| <b>Creditors: Amounts falling due within one year</b>          | 16   | (121,955) | (28,516)  |
| <b>Net current assets</b>                                      |      | 360,102   | 551,275   |
| <b>Total assets less current liabilities</b>                   |      | 871,834   | 760,945   |
| <b>Creditors: Amounts falling due after more than one year</b> | 17   | (50,000)  | -         |
| <b>Net assets</b>  |      | 821,834   | 760,945   |
| <b>Funds of the charity:</b>                                   |      |           |           |
| <b>Restricted income funds</b>                                 |      |           |           |
| Restricted funds   |      | 2,163     | 2,163     |
| <b>Unrestricted income funds</b>                               |      |           |           |
| Unrestricted funds   |      | 819,671   | 758,782   |
| <b>Total funds</b>   | 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<br>£             | 2020<br>£             |
|--|------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>          |      |                       |                       |
| Net cash income                                      |      | 60,889                | 15,861                |
| <b>Adjustments to cash flows from non-cash items</b> |      |                       |                       |
| Depreciation   |      | 764                   | 764                   |
| Investment income                                    | 4    | <u>(3,488)</u>        | <u>(7,377)</u>        |
|  |      | 58,165                | 9,248                 |
| <b>Working capital adjustments</b>                   |      |                       |                       |
| Decrease/(increase) in debtors                       | 14   | 20,664                | (121,057)             |
| Increase in creditors                                | 16   | <u>93,439</u>         | <u>5,097</u>          |
| Net cash flows from operating activities             |      | <u>172,268</u>        | <u>(106,712)</u>      |
| <b>Cash flows from investing activities</b>          |      |                       |                       |
| Interest receivable and similar income               | 4    | 3,488                 | 7,377                 |
| Purchase of tangible fixed assets                    | 13   | <u>(302,826)</u>      | <u>-</u>              |
| Net cash flows from investing activities             |      | (299,338)             | 7,377                 |
| <b>Cash flows from financing activities</b>          |      |                       |                       |
| Value of new loans obtained during the period        |      | <u>50,000</u>         | <u>-</u>              |
| Net decrease in cash and cash equivalents            |      | (77,070)              | (99,335)              |
| Cash and cash equivalents at 1 April                 |      | <u>451,549</u>        | <u>550,884</u>        |
| Cash and cash equivalents at 31 March                |      | <u><u>374,479</u></u> | <u><u>451,549</u></u> |

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

## **BURYILD**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

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#### **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.

## **BURYILD**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

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#### **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.

## BURYILD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### **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:

| <b>Asset class</b>    | <b>Depreciation method and rate</b> |
|-----------------------|-------------------------------------|
| Fixtures and fittings | 10% straight line                   |
| Equipment             | 25% straight line                   |

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## **BURYILD**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

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#### **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 the 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 are 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.

## **BURYILD**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

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#### **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 circumstances.

#### **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.



## **BURYILD**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

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#### ***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 amount would have been had the impairment not previously been recognised.

**BURYILD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**3 Income from donations and legacies**

|                                   | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|-----------------------------------|---|------------------------------|
| 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                       |
| <b>Total for 2021</b>             | <b>1,220,370</b>                                | <b>1,220,370</b>             |
| <b>Total for 2020</b>             | <b>1,095,183</b>                                | <b>1,095,183</b>             |

**4 Investment income**

|   | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|---|---|------------------------------|
| Interest receivable and similar income; |   |                              |
| Interest receivable on bank deposits    | 3,488   | 3,488                        |
| <b>Total for 2021</b>                   | <b>3,488</b>                                    | <b>3,488</b>                 |
| <b>Total for 2020</b>                   | <b>7,377</b>                                    | <b>7,377</b>                 |

**5 Other income**

|                       | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|-----------------------|---|------------------------------|
| Rental income         | 6,239   | 6,239                        |
| Miscellaneous income  | 182   | 182                          |
| <b>Total for 2021</b> | <b>6,421</b>                                    | <b>6,421</b>                 |
| <b>Total for 2020</b> | <b>6,075</b>                                    | <b>6,075</b>                 |

**BURYILD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021****6 Expenditure on charitable activities**

|                         |   | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|-------------------------|---|---|------------------------------|
| Charitable activities   |   | 864,091   | 864,091                      |
| Allocated support costs | 7 | <u>305,299</u>                                  | <u>305,299</u>               |
| <b>Total for 2021</b>   |   | <u>1,169,390</u>                                | <u>1,169,390</u>             |
| <b>Total for 2020</b>   |   | <u>1,097,514</u>                                | <u>1,097,514</u>             |

|                       | <b>Activity<br/>undertaken<br/>directly<br/>£</b> | <b>Activity<br/>support costs<br/>£</b> | <b>2021<br/>£</b> |
|-----------------------|---|---|-------------------|
| Charitable activities | 864,091   | 300,050                                 | 1,164,141         |
| Governance costs      | <u>-</u>  | <u>4,000</u>                            | <u>4,000</u>      |
|                       | <u>864,091</u>                                    | <u>304,050</u>                          | <u>1,168,141</u>  |

## BURYILD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### 7 Analysis of governance and support costs

##### Support costs allocated to charitable activities

|                       | Analysis of<br>support costs<br>£ | Total<br>2021<br>£ |
|-----------------------|-----------------------------------|--------------------|
| 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              |
|                       | <u>305,299</u>                    | <u>305,299</u>     |

##### Governance costs

|                                   | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------------------|---------------------------------------|---------------------|
| Audit fees                        |                                       |                     |
| Audit of the financial statements | <u>4,000</u>                          | <u>4,000</u>        |
| <b>Total for 2021</b>             | <u>4,000</u>                          | <u>4,000</u>        |
| <b>Total for 2020</b>             | <u>5,060</u>                          | <u>5,060</u>        |

#### 8 Net incoming/outgoing resources

Net incoming resources for the year include:

|                                 | 2021<br>£  | 2020<br>£  |
|---------------------------------|------------|------------|
| Operating leases - other assets | -          | 808        |
| Audit fees                      | 4,000      | 5,060      |
| Depreciation of fixed assets    | <u>764</u> | <u>764</u> |

#### 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.

**BURYILD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**10 Staff costs**

The aggregate payroll costs were as follows:

|  | 2021<br>£        | 2020<br>£      |
|--|------------------|----------------|
| <b>Staff costs during the year were:</b> |                  |                |
| Wages and salaries                       | 986,278          | 908,366        |
| Social security costs                    | 76,038           | 69,982         |
| Pension costs                            | 20,170           | 19,947         |
|  | <u>1,082,486</u> | <u>998,295</u> |

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<br>No | 2020<br>No |
|--|------------|------------|
| Administrative staff                             | 8          | 8          |
| Number of staff engaged in charitable activities | <u>37</u>  | <u>37</u>  |
|  | <u>45</u>  | <u>45</u>  |

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

**11 Auditors' remuneration**

|                                   | 2021<br>£    | 2020<br>£    |
|-----------------------------------|--------------|--------------|
| Audit of the financial statements | <u>4,000</u> | <u>5,060</u> |
| <b>Other fees to auditors</b>     |              |              |
| All other non-audit services      | <u>1,080</u> | <u>2,880</u> |

**BURYILD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**12 Taxation**

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

**13 Tangible fixed assets**

|                       | Land and<br>buildings<br>£ | Fixtures and<br>fittings<br>£ | Equipment<br>£ | Total<br>£ |
|-----------------------|----------------------------|-------------------------------|----------------|------------|
| <b>Cost</b>           |                            |                               |                |            |
| 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    |
| <b>Depreciation</b>   |                            |                               |                |            |
| 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     |
| <b>Net book value</b> |                            |                               |                |            |
| At 31 March 2021      | 508,679                    | 3,053                         | -              | 511,732    |
| At 31 March 2020      | 205,853                    | 3,817                         | -              | 209,670    |

**14 Debtors**

|                                | 2021<br>£ | 2020<br>£ |
|--------------------------------|-----------|-----------|
| Trade debtors                  | 104,686   | 97,932    |
| Prepayments and accrued income | 2,892     | 30,310    |
|                                | 107,578   | 128,242   |

**15 Cash and cash equivalents**

|              | 2021<br>£ | 2020<br>£ |
|--------------|-----------|-----------|
| Cash on hand | 83        | 162       |
| Cash at bank | 374,396   | 451,387   |
|              | 374,479   | 451,549   |

**BURYILD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**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         |
|                                    | <u>121,955</u> | <u>28,516</u> |

**17 Creditors: amounts falling due after one year**

|            | 2021          |
|------------|---------------|
|            | £             |
| Bank loans | <u>50,000</u> |

**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 | <u>2,016</u> | <u>2,016</u> |

**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).

**BURYILD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021****20 Funds**

|                               | Balance at 1<br>April 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2021<br>£ |
|-------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b>     |                                 |                            |                            |                                  |
| General                       | <u>758,782</u>                  | <u>1,230,279</u>           | <u>(1,169,390)</u>         | <u>819,671</u>                   |
| <b>Restricted Funds</b>       |                                 |                            |                            |                                  |
| C Learning                    | 1,163                           | -                          | -                          | 1,163                            |
| Polytunnel                    | <u>1,000</u>                    | <u>-</u>                   | <u>-</u>                   | <u>1,000</u>                     |
| <b>Total restricted funds</b> | <u>2,163</u>                    | <u>-</u>                   | <u>-</u>                   | <u>2,163</u>                     |
| <b>Total funds</b>            | <u>760,945</u>                  | <u>1,230,279</u>           | <u>(1,169,390)</u>         | <u>821,834</u>                   |
|                               | Balance at 1<br>April 2019<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2020<br>£ |
| <b>Unrestricted funds</b>     |                                 |                            |                            |                                  |
| General                       | <u>742,921</u>                  | <u>1,113,375</u>           | <u>(1,097,514)</u>         | <u>758,782</u>                   |
| <b>Restricted funds</b>       |                                 |                            |                            |                                  |
| C Learning                    | 1,163                           | -                          | -                          | 1,163                            |
| Polytunnel                    | <u>1,000</u>                    | <u>-</u>                   | <u>-</u>                   | <u>1,000</u>                     |
| <b>Total restricted funds</b> | <u>2,163</u>                    | <u>-</u>                   | <u>-</u>                   | <u>2,163</u>                     |
| <b>Total funds</b>            | <u>745,084</u>                  | <u>1,113,375</u>           | <u>(1,097,514)</u>         | <u>760,945</u>                   |

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.



**BURYILD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021****21 Analysis of net assets between funds**

|                         | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total funds at<br/>31 March<br/>2021<br/>£</b> |
|-------------------------|---|-----------------------------------|---|
| 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)  |
| <b>Total net assets</b> | <b>819,671</b>                                  | <b>2,163</b>                      | <b>821,834</b>                                    |

|                         | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total funds at<br/>31 March<br/>2020<br/>£</b> |
|-------------------------|---|-----------------------------------|---|
| Tangible fixed assets   | 209,670   | -                                 | 209,670   |
| Current assets          | 577,628   | 2,163                             | 579,791   |
| Current liabilities     | (28,516)  | -                                 | (28,516)  |
| <b>Total net assets</b> | <b>758,782</b>                                  | <b>2,163</b>                      | <b>760,945</b>                                    |

**22 Contact leisure division**

|   | <b>Total<br/>2021<br/>£</b> | <b>Total<br/>2020<br/>£</b> |
|---|-----------------------------|-----------------------------|
| Total income                            | -                           | 11,660                      |
| Salaries, pension and NIC               | -                           | (13,349)                    |
| Other expenses                          | -                           | (8,035)                     |
| <b>Total expenditure</b>                | <b>-</b>                    | <b>(21,384)</b>             |
| <br>Net outgoing resources for the year | <br>-                       | <br>9,724                   |

There has been no activity on the Contact Leisure Division this year due to the Covid 19 Pandemic.

**BURYILD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**23 Analysis of net funds**

|                          | <b>At 1 April<br/>2020<br/>£</b> | <b>Financing<br/>cash flows<br/>£</b> | <b>At 31 March<br/>2021<br/>£</b> |
|--------------------------|----------------------------------|---------------------------------------|-----------------------------------|
| Cash at bank and in hand | <u>451,549</u>                   | <u>(77,070)</u>                       | <u>374,479</u>                    |
| Net debt                 | <u><u>451,549</u></u>            | <u><u>(77,070)</u></u>                | <u><u>374,479</u></u>             |

|                          | <b>At 1 April<br/>2019<br/>£</b> | <b>Financing<br/>cash flows<br/>£</b> | <b>At 31 March<br/>2020<br/>£</b> |
|--------------------------|----------------------------------|---------------------------------------|-----------------------------------|
| Cash at bank and in hand | <u>550,884</u>                   | <u>(99,335)</u>                       | <u>451,549</u>                    |
| Net debt                 | <u><u>550,884</u></u>            | <u><u>(99,335)</u></u>                | <u><u>451,549</u></u>             |