

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
Registered Office	The charity is incorporated in England and Wales.
	Unit 17
	Bury Business Centre
	Kay Street
	Bury
Auditor	BL9 6BU
	Horsfield & Smith
	Accountants & statutory auditor
	Tower House
	269 Walmersley Road
Bankers	Bury
	Lancashire
	BL9 6NX
	Santander
	Bootle
	Merseyside
	England
	L30 4GB

BURYILD

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.

BURYILD

STRATEGIC REPORT

YEAR ENDED 31 MARCH 2022

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.

BURYILD

STRATEGIC REPORT

YEAR ENDED 31 MARCH 2022

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.

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STRATEGIC REPORT

YEAR ENDED 31 MARCH 2022

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.

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STRATEGIC REPORT YEAR ENDED 31 MARCH 2022

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.

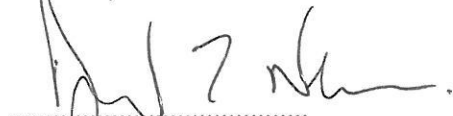
We will always need to continue to find savings where possible but believe that we have been able to do this - so far - without detriment to our Supported People. The additional costs of the annual increase in the minimum wage, the real living wage and the increases in holiday pay mean, however, that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



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D E News
Trustee

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 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 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 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

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 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.

BURYILD

TRUSTEES' REPORT

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 apprised 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.

BURYILD

TRUSTEES' REPORT

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.

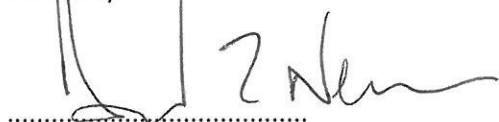
Liquidity risk

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

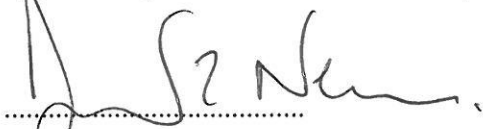
The trustees (who are also the directors of BuryILD for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and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

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 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BURYILD

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BURYILD

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		<u>1,212,540</u>	<u>-</u>	<u>1,212,540</u>
Expenditure on:				
Charitable activities	6	<u>(1,111,649)</u>	<u>(671)</u>	<u>(1,112,320)</u>
Total expenditure		<u>(1,111,649)</u>	<u>(671)</u>	<u>(1,112,320)</u>
Net income/(expenditure)		<u>100,891</u>	<u>(671)</u>	<u>100,220</u>
Net movement in funds		100,891	(671)	100,220
Reconciliation of funds				
Total funds brought forward		<u>819,671</u>	<u>2,163</u>	<u>821,834</u>
Total funds carried forward	20	<u><u>920,562</u></u>	<u><u>1,492</u></u>	<u><u>922,054</u></u>

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		<u>1,230,279</u>	<u>-</u>	<u>1,230,279</u>
Expenditure on:				
Charitable activities	6	(1,169,390)	-	(1,169,390)
Total expenditure		<u>(1,169,390)</u>	<u>-</u>	<u>(1,169,390)</u>
Net income		<u>60,889</u>	<u>-</u>	<u>60,889</u>
Net movement in funds		60,889	-	60,889
Reconciliation of funds				
Total funds brought forward		<u>758,782</u>	<u>2,163</u>	<u>760,945</u>
Total funds carried forward	20	<u>819,671</u>	<u>2,163</u>	<u>821,834</u>

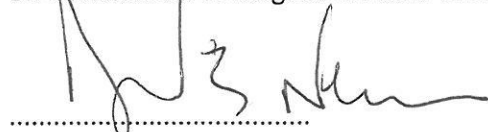
All of the charity's activities derive from continuing operations during the above two periods.

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

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.

BURYILD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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 2022

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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 2022

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 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 2022

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 not 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 2022**

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
	<u>1,191,305</u>	<u>1,191,305</u>	<u>1,220,370</u>

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
	<u>20,044</u>	<u>20,044</u>	<u>6,421</u>

BURYILD**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022****6 Expenditure on charitable activities**

		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
		<u>1,111,649</u>	<u>671</u>	<u>1,112,320</u>	<u>1,169,390</u>

	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
	<u>806,042</u>	<u>321,278</u>	<u>1,127,320</u>	<u>1,169,390</u>

BURYILD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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
	<u>321,278</u>	<u>321,278</u>	<u>305,299</u>

Governance costs

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

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022	2021
	£	£
Audit fees	4,000	4,000
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 2022**

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
	<u>1,032,075</u>	<u>1,082,486</u>

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	2021
	No	No
Administrative staff	8	8
Number of staff engaged in charitable activities	37	37
	<u>45</u>	<u>45</u>

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

11 Auditors' remuneration

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

BURYILD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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
	<u>103,344</u>	<u>107,578</u>

15 Cash and cash equivalents

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

BURYILD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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
	<u>36,081</u>	<u>121,955</u>

17 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	<u>35,000</u>	<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:

	2022 £	2021 £
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 £21,276 (2021 - £20,170).

BURYILD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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 mortgage 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.

BURYILD**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022****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	<u>770,562</u>	<u>150,000</u>	<u>1,492</u>	<u>922,054</u>
		Unrestricted funds	Restricted funds	Total funds at 31 March 2021
		General		
		£	£	£
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		<u>819,671</u>	<u>2,163</u>	<u>821,834</u>

22 Contact leisure division

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

BURYILD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

23 Analysis of net funds

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

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

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)	<u>20,044</u>	<u>6,421</u>
Total income	<u>1,212,540</u>	<u>1,230,279</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(1,112,320)</u>	<u>(1,169,390)</u>
Total expenditure	<u>(1,112,320)</u>	<u>(1,169,390)</u>
Net income	<u>100,220</u>	<u>60,889</u>
Net movement in funds	100,220	60,889
Reconciliation of funds		
Total funds brought forward	<u>821,834</u>	<u>760,945</u>
Total funds carried forward	<u><u>922,054</u></u>	<u><u>821,834</u></u>

This page does not form part of the statutory financial statements.

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

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
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	-
	<u>1,191,305</u>	<u>1,220,370</u>
<i>Investment income</i>		
Bank interest receivable	<u>1,191</u>	<u>3,488</u>
	<u>1,191</u>	<u>3,488</u>
<i>Other income</i>		
Rental income	18,444	6,239
Miscellaneous income	<u>1,600</u>	<u>182</u>
	<u>20,044</u>	<u>6,421</u>
<i>Charitable activities</i>		
<i>Activities undertaken directly</i>		
Wages and salaries	733,646	793,560
Employer's NIC	42,000	56,719
Pension costs	<u>15,396</u>	<u>13,812</u>
	<u>791,042</u>	<u>864,091</u>
<i>Support costs</i>		
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	-

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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	-
	<u>317,278</u>	<u>301,299</u>
<i>Governance costs</i>		
Auditors' remuneration	<u>4,000</u>	<u>4,000</u>
	<u>4,000</u>	<u>4,000</u>
Total expenditure	<u>1,112,320</u>	<u>1,169,390</u>

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