BACKUP NORTH WEST

England & Wales · Charity number 1064698

Details

Other names	BOLTON YOUNG PERSONS HOUSING SCHEME, BACKUP NORTH WEST
Status	Registered
Legal form	Charitable company
Company number	03399617
Registered	1997-10-03
Register	View on the Charity Commission register

Contact

Address	Bridgeman House 77 Bridgeman Street Bolton BL3 6BY
Phone	01204520183
Email	businesssupport@backup-charity.org.uk
Website	https://backup-charity.org.uk/

Activities

Objects: TO RELIEVE POVERTY AND THE DISTRESS CAUSED THEREBY AMONGST THE INHABITANTS OF THE BOLTON AREA, AND IN PARTICULAR TO PROVIDE SINGLE YOUNG PEOPLE WITHOUT SETTLED HOUSING ACCOMMODATION (THE CLIENT GROUP) WITH SHORT TERM ACCOMMODATION AND TO HELP EDUCATE AND COUNSEL SUCH YOUNG PEOPLE AND THEIR PARTNERS, RELATIVES AND FRIENDS WHO MAY ALSO BE AFFECTED BY THESE CONDITIONS; AND2.2) THE ADVANCEMENT OF PUBLIC EDUCATION IN ALL MATTERS ASSOCIATED WITH THE PREVENTION AND EFFECTS OF HIV AND AIDS

Activities: To provide supported housing and emergency over night accommodation to single homeless 16-25 year olds. The aim of the service is to prevent homelessness, reduce risk of harm through rough sleeping and enable independent living.

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Classification

- **How:** Provides Services
- **What:** Accommodation/housing
- **Who:** Children/young People

Geography

- **Area of benefit:** BOLTON
- Bolton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,611,832	£3,436,414	£871,817	82
2024-03-31	£3,497,687	£3,203,612	£690,931	81
2023-03-31	£3,250,502	£3,213,885	£420,233	82
2022-03-31	£2,590,645	£2,781,672	£405,153	76
2021-03-31	£2,513,650	£2,343,012	£657,253	71

Trustees

Name	Role	Appointed
Lesley Gail Hounslea	Chair	2019-09-25
Dr Stephen Howard Sharples		2013-11-20
Joan Wyatt		2018-07-20
Kevin Charles Monk		2026-01-29
LISA TULIP		2018-07-20
Maggie Bruce		2019-01-18
Mark Turnbull		2022-04-28
Paul Justin Pritchard		2022-10-27
Resma Patel		2024-05-01
Tracy Amanda Boylin		2024-10-10

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BACKUP NORTH WEST

England & Wales - Charity number 1064698

Accounts

Company number:03399617

Charity Number: 1064698

BACKUP NORTHWEST

Report and financial statements
For the year ended 31 March 2025

Financial Statements

For the Year Ended 31 March 2025

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Backup Northwest

Key Organisational Information

For the Year Ended 31 March 2025

Company number	03399617
Charity number	1064698
Registered office and operational address	Bridgeman House, 77 Bridgeman Street, Bolton, BL3 6BY

Charity Trustees and Company Directors (as at 31st March 2025)

• Dr Steve Sharples	Chair
• Lisa Tulip (was Charles)	Vice Chair
• Joan Wyatt	Treasurer
• Paul Pritchard	Secretary
• Gail Hounslea	
• Ian Bell (resigned 10 October 2024)	
• Maggie Bruce	
• David Morgan (resigned 10 October 2024)	
• Mark Turnbull	
• Gabrielle Turton McBride (resigned 1 May 2024)	
• Resma Patel (appointed 1 May 2024)	
• Tracy Boylin (appointed 10 October 2024)	

Councillor E Mort is a Bolton MBC representative nominated to sit on the Board of Trustees.

No Trustees have held title to property belonging to the charity during the reporting period or at the date of approval.

Current Key Management Personnel	Maura Jackson - Chief Executive Paulette Campbell - Chief Operating Officer Jennifer Hockey - Director of Business (from February 2025) Laura Pendlebury - Director of Income and Partnerships Janes Haigh - Director of Services (until January 2025)
Bankers	Co-operative Bank plc, 1 Balloon Street, Manchester
Solicitors	Aspinall & Co, 15 Wood Street, Bolton
Auditors	Barlow Andrews, 78 Chorley New Road, Bolton

Backup Northwest

Annual Report of The Board of Trustees

For the Year Ended 31 March 2025

The Trustees present their report and the audited financial statements for the year ended 31st March 2025. Included within the Trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The Board of Trustees and Backup colleagues launched the long-term business plan in 2023, reviewed it at the start of 2025 and still have 4 key areas identified as priority.

1. Place
2. People
3. Partnerships
4. Profile

The overall aim of the organisation remains the same however we see our primary function to support young people. We do this by addressing issues caused by homelessness and work to stop repeat homelessness for young people by intervening and supporting them into a positive alternative. The objects of the charity are to "**relieve poverty and the distress causes thereby, and in particular to provide single young people without settled housing accommodation ("the client group") with short term accommodation and help educate and counsel such young people."**

The main activities include:-

- Provision and management of accommodation that is furnished and decorated.
- Needs and risk assessment of all referrals received for supported accommodation.
- Support planning and reviews. *This is also now for young people who are looked after but may not be living in BACKUP services or be homeless.
- Provision of signposting, advice, training and education, group work, counselling, sport and leisure activities on a variety of matters.
- Risk management.
- Housing Management.
- Coordinating and liaising with other agencies across all sectors for the benefit of young people.
- Crisis intervention, prevention and management.
- Safeguarding.

The new Business Plan 2023-2026 was launched in April 2023 and revised in April 2025.

Vision and Values

BACKUP believes no young person should experience homelessness. For the young people that do, we aim to be an outstanding provider of high quality, holistic housing and support services.

Mission statement

BACKUP aims to prevent homelessness among 16-25 year olds by providing supported housing consisting of furnished accommodation and tailored packages of support which include emotional and practical help with all areas of independent living.

Aims

- To empower young people to live independently in their community
- To prevent repeat homelessness and sustain tenancies
- To respond to emerging needs of young people
- To enable young people to improve their social and economic welfare

Values

- **WE DO THE RIGHT THING**
- **WE HOLD OURSELVES AND OTHERS TO ACCOUNT**
- **WE ARE IN THIS TOGETHER**

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Organisational Governance

Bolton Young Persons Housing Scheme was established in 1992 and changed its name to BACKUP Northwest in 2018.

BACKUP is a company limited by guarantee and a registered charity. The Memorandum and Articles of Association were signed on 24 June 1997 and the company was incorporated on 7 July 1997. These were amended on 8th March 2018 to reflect the new charity name and articles.

All the Trustees sit as members of BACKUP Board. Bolton MBC nominates a Trustee to the Board and currently this is Councillor Emily Mort. The Trustees meet every other month plus twice to administer the charity (8 meetings a year). The CEO is appointed by the Board and is responsible for the day to day operation of the charity. In 2015/16 a sub-group was established to support financial matters and reports back to the Board quarterly. 3 board members attend this along with the CEO and Director of Business. In 2023 an additional sub-group for people was established. They meet quarterly.

We recruit new Trustees who live, study or work in Bolton, who share our aims and support the work of the charity. Prospective Trustees go through a formal safer recruitment process and provide references before a formal invitation is made for them to become a Trustee. The prospective trustee attends 3 meetings before formally joining the Board and then this is confirmed at the next AGM. Induction training is available for all new Trustees and other training is available to all Trustees as required. In 2023/24 Trustees completed accredited Health and Safety for Leaders training. 6 Trustees and the CEO also completed accredited Safeguarding for Leaders training. 4 Trustees also attended Trustee training through CVS.

In 2024 it was mandated that all Trustees are to complete a minimum of Level 3 Safeguarding for Leaders, which will be completed in 2025.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31/3/25 was 10. The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

Statement of responsibilities of the Trustees

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware. The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

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

Related Parties

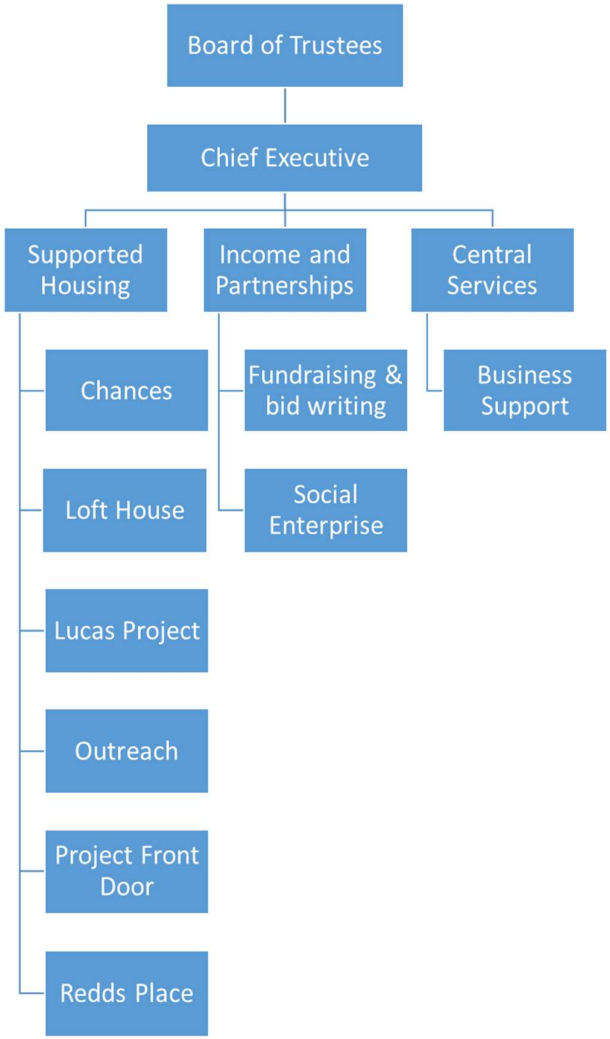
BACKUP has close working relationships with Bolton MBC across various departments. Community Housing Services, Leaving Care Team, Youth Offending Team, Council Tax and Housing Benefits, Commissioners for Adults, Commissioners for Children, Licencing and Events and more. Bolton MBC council nominates an elected member annually as a Trustee to the BACKUP Board.

Backup also works in partnership with Bolton at Home, Irwell Valley Homes, Mosscare St Vincents, Places for People and Onward. We lease properties for our portfolios through those registered providers. In terms of service delivery, we have partnerships spanning all sectors to benefit young people. These include the NHS, specialist domestic abuse, substance misuse, mental health and gambling support services. A 32 year track record means we have long established referral protocols with education providers, support services, housing providers and agencies across the region.

Our operation is supported by a number of local and regional individuals, grant givers, trusts, churches and businesses. These include Children in Need, St James Place, Provincial Walsh, Nandos, Carrs Pasties, Tesco and CVS; Bolton Fund. The full lists of funders, sponsors, donors and Guardians are detailed in our annual report.

In order to achieve our aims and objectives we work and collaborate strategically with other partners both locally and nationally. BACKUP are active members of the local Interagency Forum working with local providers of homeless and support services to benefit the organisation and our clients and Bolton CVS. Nationally we are members of Homeless Link Charity. We work alongside and are members of the Institute of Directors, Greater Manchester Chamber of Commerce and Foyer Federation.

Organisational Structure



Review of Activities

Our objectives for this year were to

1. Seek an alternative site to replace Greenbank (Lucas Project and Project Front Door)
2. Work towards the 4 elements of the Business Plan i.e. Profile, Place, Partnerships and People
3. Financial stability for ongoing services inc increasing reserves and
4. Successfully complete Ofsted Registration
5. Continue to deliver high quality services to young people and to continuously develop as a first class employer.

The young people we support are only defined by age, 16 – 25 years, but no other characteristic other than they are homeless or at risk of becoming homeless and are in insecure situations or are at risk. In the main the young people require support around domestic abuse, addictions, self-harm, exploitation, neglect, safeguarding, mental ill health, poverty, lack of employment or education and many more.

KEY CHALLENGES

- Recruitment has been difficult - staff vacancies have left us short staffed
- High demands for bank workers to cover and overtime as a result
- Vacant Director of Services role has left services "feeling" unsupported
- Demand for services at an all-time high, the waiting list hit 130 this year
- Grant funding has been more difficult to secure

KEY ACHIEVEMENTS

- Successful Investors in People GOLD accreditation for the 4th consecutive time
- Great attendance and feedback from fundraising events and AGM
- Restructured the Senior Leadership Team and created Chief Operating Officer role
- Delivered excellent outcomes for young people
- Exceptional year for The Van
- Secured and engaged the most Guardians to date
- Completed Ofsted registration August 2024
- Secured new building Campbell House – opening summer 2025

Some of the main issues colleagues have supported young people with this year have included:-

- Domestic Violence
- Sexual exploitation
- Debt/Finances
- Substance abuse
- Relationship issues (familial and partners)
- Education and (un)Employment
- Life skills
- Emotional and Practical help
- Suicide attempts
- Self-harm
- Mental Health
- Sexuality and gender identity

Unemployment, job readiness and mental health (especially hoarding) continue to be growing areas of work for BACKUP.

Services Available





Impact





Referrals have decreased slightly, from 441 last year to 399 this year. Given that they were 291 two years ago they're still very high. We have accommodated 160 of those, an increase from 116 the year before. The waiting list was 130 in May 2024 following the all-time high of 147 in March 2024.

Turnover has improved this year, allowing us to accommodate and move on more young people than the year before. The complexity of issues faced by young people supported by Backup remains as high as the last 2 years. Growing numbers of mental health issues, gender transitions, religious and cultural factors, high risk domestic abuse and sexual exploitation and financial exploitation continue. This means that to support them effectively it takes longer. Addictions, hoarding, poor hygiene and poor standards of living are on the increase and linked to mental health so not quick or easy to resolve but necessary to be able to move on.

We meet our charitable objects by empowering young people, increasing their confidence to live independently and be economically active. To this end we offer a variety of services designed to meet the diverse needs of young homeless people. These are: -

- **Loft House**
- **Project Front Door**
- **Redds Place**
- **Supported Lodgings**
- **Outreach**
- **Lucas Project**
- **Chances**

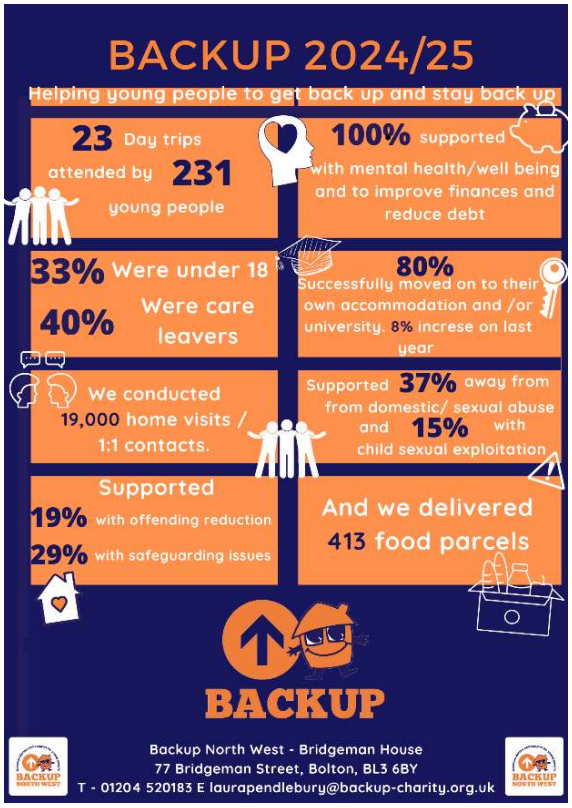
Outcomes

The overall outcomes of work with young people has been amazing and the successes of young people continue to be outstanding and a credit to their resilience and strengths.

Backup increased its successful outcomes rate from 72% last year to 80% this year. The results of being able to offer stable and secure temporary accommodation also enables young people to achieve improved mental health and well being, financial status, job readiness, relationships and reduced abuse and exploitation, debts, ill health, offending and addictions.

In addition to this:

- The Van has had its best year of trading
- We received a 2nd legacy gift from the estate of a Mrs Sheila Haigh from Wigan (£18,000 this year, £50,000 the year before)
- Raised the profile and made money through fundraising activities with successful Golf Day, Gala Ball and Ladies Lunch amongst other things
- We completed over 22,000 home visits
- We gave out 400 food parcels to prevent young people using food banks – 200 less than the year before which indicates better budgeting and less crises.
- We had numerous positive and uplifting press releases locally and regionally
- The young people established and regularly attend the SHED, a young person's forum used for decision making and consultation about Backup and they went to visit the Houses of Parliament to meet an ex-resident who works there full time.
- We have 36 Guardians, the highest that's ever been to date.



Reserves Policy and Risk Management

We ended the year with a surplus of £180,886 (2024: £270,698). This has been transferred into reserves in order to fulfil the organisation's reserves policy. Our total reserves now amount to £871,817 (2024: £690,931). This comprises £16,399 of restricted funds (2024: £62,063) and £855,418 of unrestricted funds (2024: £628,868). Our free reserves at 31 March 2025, taking into account amounts earmarked for expenditure on projects including renovating, decorating and equipping our new property, Campbell House, stand at just above the target level of £700,000 outlined below.

Please refer to the Reserves Policy document, agreed at Board in January 2025, in full to see a breakdown of winding up parts or all of the charity and what that would cost. This is based on financial commitments and contractual obligations to colleagues, properties leased and services delivered. The policy shows amounts required based on 100% shut down or loss of parts of the organisation. This policy is reviewed annually by the Board in line with the Risk Register. Target free reserves per the 2025 review was £700,000.

The Trustee Board examines the major financial and other risks that face BACKUP each year. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the Scheme in the future. Risks are managed and monitored at each Board meeting. There is a risk register which is reviewed annually.

The Trustees are confident that BACKUP as a going concern and have future financial projections of at least 36 months.

Financial Review

We received our annual contract income of £481,000 from Bolton MBC, other grants from Big Lottery, Henry Smith, Garfield Weston as well as individual and personal donations and fundraising. This year's fundraising income has increased as we have grown the team, resulting in almost £93,000 income from fundraising and donations. This includes the financial support from our growing number of Guardians.

A Guardian is a local business or individual who sponsors our organisation for £500 or £1,000 a year to help directly assist young people experiencing crisis and hardship.

The organisation is monitored against a variety of contracts or grants with conditional targets attached. Formal reports are submitted against these either quarterly or annually depending on the funder/commissioner. With the local authority contract, we meet the contract and monitoring officer quarterly to go through the reports. In ALL reports this year we have exceeded contractual targets.

Future Plans

In the next 12 months the aims include:-

- Acquire new accommodation to act as Move ON options for young people who have completed Backup placements.
- Relocation of the Lucas Project into better premises.
- Build up our profile and expand partnerships/networks.
- Sustain all current service delivery.
- Review and improve all quality standards. (Ofsted compliance)
- Review and increase front line salaries.
- Invest in a new Van
- Recruit and retain the best people.
- Close the staffing gaps.

There are no plans to change the charity objectives but simply to look at options of providing more of the same outside of Bolton with some extras inside Bolton. The organisation has potential to expand into other Greater Manchester Areas. Move on accommodation is an issue as stock is depleted and demand outweighs demand nationally. Backup plan to explore delivery of its own move on stock.

Remuneration Policy

BACKUP is a living wage employer. We are committed to paying our staff fairly. We had a pay and grade review in 2021 and (re)assessments of all roles were undertaken agreeing skills, knowledge and competencies required for reach role. The entire staff team are paid within a transparent pay scale framework. This framework was completed by an external consultant and discussed and accepted at Board without the CEO being present. There has been no change to this except a cost of living increase.

Front line salaries were reviewed and increased in June 2025.

Linked to this is an appraisal and increment policy.

Public Benefit

All our activities are undertaken to further our charitable purpose for the public benefit. We focus on the provision of accommodation and support for single, homeless young people. We provide 106 units of accommodation across the organisation. There are no rigid exclusions: we conduct a risk assessment to ascertain whether the service is best suited to a young person's needs. There are no fees charged to the recipients of this service.

Fundraising Policy

BACKUP has a fundraising policy which highlights the procedures and approaches we will and won't take to raise funds. We are registered with the Funding Regulator.



In 2023 we restructured the fundraising team to create a new Director of Income and Partnerships role who oversees income, grants, events and social enterprise. Alongside a fundraising officer they manage charity events, campaigns, promote the charity at corporate events and support other people raising money with literature, marketing products etc. A second fundraising officer is to be recruited in August 2025 to assist with growth and profile raising.

We are GDPR compliant and only communicate our events and fundraising activities to those who have agreed to remain on the circulation lists and we advertise on social media.

Our policy is a non-aggressive approach. We will never outsource fundraising to an external company or use professional fundraisers, street-based collectors or others to approach any members of the public. Our approach also prevents any direct requests for money. The CRM on which our supporters are registered sends out flyers and posters for events and newsletters but never direct appeals for cash.

When planning events, we even consider timing so as not to appear to be asking the same people for sponsorship or support. Those involved with fundraising meet monthly and discuss previous and planned fundraising activity, promotion and marketing. The reputation of the organisation is very important to us so we have opted for a lower number of high quality events and ensure people who support those are valued and appreciated.

We pride ourselves on an ethical and value based approach to fundraising; we do not cold call, we do not ask for repeated donations or support, and every contact we have is on a consensual basis.

We have never received any complaints, only compliments about our approach to fundraising.

Auditors

Barlow Andrews LLP were reappointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity (under their new name of AAB next time).

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The Trustees' annual report has been approved by the Trustees on 26 January 2026 and signed on their behalf by

Joan Wyatt

Treasurer and Trustee

Independent Auditor's Report
To The Members of Backup Northwest
For the Year Ended 31 March 2025

Opinion

We have audited the financial statements of Backup Northwest for the year ended 31 March 2025 which comprise the statement of financial activities, the 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 applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of Companies Act 2006.

Basis of 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which 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, the trustees (who are also directors of Backup North West for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

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

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative or potential bias.

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

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

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

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

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

Use of our report

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

David Kay FCA (Senior Statutory Auditor)
For and on behalf of Barlow Andrews LLP
Statutory Auditors
Carlyle House, 78 Chorley New Road, Bolton **26 January 2026**

Backup Northwest
Statement of Financial Activities (Including Income and Expenditure Account)
For the Year Ended 31 March 2025

	Notes	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
		£	£	£	£	£	£
Income from:							
Donations, legacies and fundraising	3	110,651	-	110,651	136,674	-	136,674
Charitable activities:							
Homeless young people support	4	3,410,194	89,000	3,499,194	3,147,058	213,310	3,360,368
Investments	5	1,987	-	1,987	645	-	645
Total income		**3,522,832**	**89,000**	**3,611,832**	**3,284,377**	**213,310**	**3,497,687**
Expenditure on:							
Raising funds	6	45,745	-	45,745	29,216	-	29,216
Charitable activities:							
Homeless young people support	7	3,256,005	134,664	3,390,669	2,968,728	205,668	3,174,396
Total expenditure		**3,301,750**	**134,664**	**3,436,414**	**2,997,944**	**205,668**	**3,203,612**
Net income before losses on defined benefit pension scheme	9	**221,082**	**(45,664)**	**175,418**	**286,433**	**7,642**	**294,075**
Transfers between funds		-	-	-	(1,477)	1,477	-
Actuarial gains on defined benefit pension scheme		5,468	-	5,468	(23,377)	-	(23,377)
Net movement in funds for the year		**226,550**	**(45,664)**	**180,886**	**261,579**	**9,119**	**270,698**
Fund balances brought forward		628,868	62,063	690,931	367,289	52,944	420,233
Fund balances carried forward		**855,418**	**16,399**	**871,817**	**628,868**	**62,063**	**690,931**

Backup Northwest
Balance Sheet
As at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	13	13,885	27,889
		13,885	27,889
Current assets			
Debtors	14	341,741	515,172
Cash at bank and in hand	15	795,922	376,138
Total current assets		1,137,663	891,310
Creditors: Amounts falling due within one year	16	(228,731)	(152,268)
Net current assets		**908,932**	**739,042**
Creditors: Amount falling due after more than one year		-	-
Net assets excluding defined benefit pension liability		**922,817**	**766,931**
Defined benefit pension liability	17	(51,000)	(76,000)
Total net assets		**871,817**	**690,931**
The funds of the charity:			
Restricted funds	18	16,399	62,063
Unrestricted funds	19	855,418	628,868
Total charity funds		**871,817**	**690,931**

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 18 to 39 were approved by the Board of Trustees on 26 January 2026 and signed on their behalf by:

Joan Wyatt (Trustee)

Backup Northwest
Statement of Cash Flows
For the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net cash generated by/(used in) operating activities	22	419,960	(112,793)
Cash flows from investing activities:			
Interest from investments		1,987	645
Purchase of tangible fixed assets		(2,163)	(5,802)
Cash used in investing activities		**(176)**	**(5,157)**
Increase/(decrease) in cash and cash equivalents in the year		419,784	(117,950)
Cash and cash equivalents at the beginning of the year		376,138	494,088
Total cash and cash equivalents at the end of the year		**795,922**	**376,138**

Backup Northwest
Notes to the Financial Statements
For the Year Ended 31 March 2025

1. Accounting Policies

Charity information

Backup Northwest is a charitable company limited by guarantee, incorporated on 7 July 1997 in England and Wales. The registered office is Bridgeman House, 77 Bridgeman Street, Bolton.

a) ***Basis of accounting***

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

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

b) ***Preparation of financial statements on a going concern basis***

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees are not aware of any material uncertainties which could impact the charitable company's ability to continue. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

c) ***Income***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measure reliably.

Accommodation income is recognised in relation to the period of rent. Income that is invoiced in advance or arrears is apportioned so that only that relating to the period of the financial statements is included within income.

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

Income from fundraising activities is recognised once the event has taken place and the monies have been collected.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d) ***Interest receivable***

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

1.

2. Accounting Polices (continued)

e) ***Fund accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) ***Expenditure***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs directly incurred by the charity in the delivery to beneficiaries of its core activities and services, including grants administration. The support costs associated with delivery of these activities and services is also included.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include those central functions which assist the work of the charity but do not directly undertake charitable activities. They are allocated to the activity cost categories on bases consistent with the use of the resources, as set out in note 8.

g) ***Allocation of support costs***

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The charity has only one material activity and therefore these costs are not apportioned.

h) ***Operating leases***

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

i) ***Tangible fixed assets***

Individual assets which are expected to last more than 12 months are capitalised and included at cost.

Depreciation is provided to write off each asset over its estimated useful life, taking into account estimated residual value, as follows:

Plant & machinery	33% Straight line
Office equipment	33% Straight line
Motor vehicles	25% Reducing balance

j) ***Debtors***

Trade and other debtors are recognised at the settlement amount due.

k) ***Cash at bank and in hand***

Cash at bank and in hand includes cash and short term highly liquid bank deposits.

1. Accounting Polices (continued)

l) ***Creditors and provisions***

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

Deferred income is income which is included in the year in creditors or has been received into the bank, but which relates to a subsequent period, such as a grant relating specifically to a future period, is recognised in the Statement of Financial Activities of that period.

m) ***Financial instruments***

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price and subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, which include trade and other creditors, are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method. Financial liabilities classified as receivable within one year are not amortised.

n) ***Pensions***

The Charity participates in the Social Housing Pension Scheme (SHPS); which is a multi-employer scheme, which provides benefits to some 500 non-associated employers. It is run by The Pension Trust (TPT).

The disclosures in the accounts follow the requirements of Section 28 of FRS102 in relation to multi-employer funded schemes in which the Charity has a participating interest.

The schemes are classified as last man standing arrangements. Therefore, each employer is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme.

Participating employers are legally required to meet their share of the scheme deficit on an annuity.

1. Accounting Polices (continued)

o) ***Employee benefits***

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. Key Judgements

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income from donations, fundraising and legacies

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Donations & fundraising	92,651	-	92,651	86,674	-	86,674
Legacies	18,000	-	18,000	50,000	-	50,000
Total	**110,651**	**-**	**110,651**	**136,674**	**-**	**136,674**

4. Income relating to charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Homeless young people support:						
YPT local authority contract	481,000	-	481,000	481,000	-	481,000
Big Lottery	-	-	-	-	97,360	97,360
Henry Smith	60,000	30,000	90,000	-	60,000	60,000
Bolton CVS	-	25,000	25,000	-	-	-
St James' Place Charitable Foundation	-	10,000	10,000	-	10,000	10,000
The Van	21,380	-	21,380	16,397	-	16,397
Hays Travel	-	10,000	10,000	-	-	-
BBC Children in Need	-	9,000	9,000	-	-	-
Garfield Weston	-	-	-	-	30,000	30,000
Other grants & contracts	20,136	5,000	25,136	23,723	15,950	39,673
Accommodation income from houses	2,827,679	-	2,827,679	2,625,938	-	2,625,938
	3,410,194	**89,000**	**3,499,194**	**3,147,058**	**213,310**	**3,360,368**

5. Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts.

All investment income is unrestricted.

6. Cost of raising funds

	2025 £	2024 £
Fundraising costs	45,745	29,216
	45,745	**29,216**

All expenditure on raising funds is unrestricted.

7. Analysis of expenditure on charitable activities

	Homeless young people support	Total 2025	Total 2024
	£	£	£
Costs			
Staff	1,881,357	1,881,357	1,789,033
Travel & subsistence	13,727	13,727	3,359
Training	41,236	41,236	33,863
Recruitment	13,918	13,918	10,835
Rent, rates & insurance	170,542	170,542	157,084
Housing rents & householder fees	213,499	213,499	176,894
Property maintenance	124,277	124,277	124,696
Light & heat	87,094	87,094	87,461
Resettlements/residents costs	47,239	47,239	45,949
Telephone, postage & stationery	25,862	25,862	29,138
Computer & software	26,754	26,754	30,647
Office & sundry	88,639	88,639	76,812
Professional fees	28,582	28,582	16,586
Depreciation	16,168	16,168	27,369
Bank charges	2,444	2,444	2,575
Social investment interest	-	-	1,539
Bad debts	16,862	16,862	88
	2,798,200	2,798,200	2,613,928
Governance costs (see note 8)	89,247	89,247	92,073
Support costs (see note 8)	503,222	503,222	468,395
	3,390,669	**3,390,669**	**3,174,396**

	2025	2024
	£	£
Restricted expenditure	134,664	205,668
Unrestricted expenditure	3,256,005	2,968,728
	3,390,669	**3,174,396**

8. Analysis of governance and support costs

	Basis of allocation	Support 2025 £	Governance 2025 £	Support 2024 £	Governance 2024 £
Staff costs	Time spent	480,482	-	442,672	-
Staff support	Support	22,740	-	25,723	-
Audit and accountancy fees	Governance	-	85,966	-	82,388
Trustee meetings and AGM costs	Governance	-	3,281	-	9,685
		503,222	89,247	468,395	92,073

9. Net income for the year

	2025 £	2024 £
Net income for the year is stated after charging:		
Auditors' remuneration:		
Audit fee	10,910	9,972
Accountancy	3,636	3,324
Depreciation	16,168	27,369

10. Analysis of staff costs, trustee expenses and key management personnel remuneration

	2025 £	2024 £
Staff costs during the year were as follows:		
Wages and salaries	2,096,215	1,989,715
Social security costs	193,694	178,615
Employer pension costs	71,930	63,375
	2,361,839	**2,231,705**
Allocated as follows:		
Charitable activities	1,881,357	1,789,033
Support costs	480,482	442,672
	2,361,839	**2,231,705**

Staff costs (continued)

One employee received emoluments between £70,001 and £80,000 (2024: 1 between £80,001 and £90,000).

The average number of staff employed during the period was 82 (2024: 81).

The key management personnel of the charity in 2025 comprise the trustees and senior management team. The total employee benefits of the key management personnel of the charity were £301,914 (2024: £289,226).

11. Trustee remuneration and expenses, and related party transactions

No trustees were reimbursed for travel or subsistence expenditure during the year (2024: Nil).

Due to the nature of the charity's transactions, there are numerous transactions with other charities and organisations with which some of the trustees have an association. These are undertaken on an arm's length basis, which the charity is able to demonstrate.

There have been no donations received from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: Nil).

12. Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
YPT local authority contract	481,000	481,000
	481,000	**481,000**

There are no unfulfilled conditions and contingencies attaching to the grants.

13. Tangible Fixed Assets

	Plant & Machinery £	Motor Vehicles £	Computer Equipment £	Total £
Cost				
At 1 April 2024	114,007	20,274	72,659	206,940
Additions	854	-	1,309	2,163
At 31 March 2025	114,861	20,274	73,968	209,103
Depreciation				
At 1 April 2024	98,629	15,463	64,959	179,051
Charge for the year	10,432	1,203	4,533	16,168
At 31 March 2025	109,061	16,666	69,492	195,219
Net book value				
At 31 March 2025	5,800	3,608	4,476	13,885
At 1 April 2024	15,378	4,811	7,700	27,889

14. Debtors

	2025 £	2024 £
Trade debtors	234,553	376,747
Prepayments and accrued income	107,188	138,425
	341,741	**515,172**

15. Cash at bank and in hand

	2025 £	2024 £
Cash at bank and in hand	795,922	376,138
	795,922	**376,138**

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	33,796	22,350
Other creditors and accruals	125,722	77,403
Taxation and social security costs	51,121	40,746
Pension	18,092	11,769
	228,731	**152,268**

Included in other creditors and accruals is deferred income of £55,696 (2024 - £2,300), being the element of income received in the year for expenditure which will occur in a later period.

17. Pension fund

The charity provides pensions for employees through a scheme classified as a 'last man standing arrangement', which is administered by TPT Retirement Solutions. This means that the charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase withdrawal from the scheme.

The major assumptions used by the actuary were:

	2025 % p.a.	2024 % p.a.
Discount rate	5.90	4.92
Inflation (RPI)	3.06	3.11
Inflation (CPI)	2.80	2.79
Salary growth	3.80	3.79
Allowance for commutation of pension for cash at retirement	75% of maximum allowance	75% of maximum allowance

Changes in the present value of the defined benefit obligation are as follows:

	2025 £	2024 £
Defined benefit obligation at start of period	404,000	401,000
Expenses	2,000	2,000
Interest expense	20,000	19,000
Actuarial losses due to scheme experience	21,000	5,000
Actuarial gains due to changes in demographic assumptions	-	(4,000)
Actuarial gains due to changes in financial assumptions	(59,000)	(6,000)
Benefits paid and expenses	(13,000)	(13,000)
Defined benefit obligation at end of period	**375,000**	**404,000**

Pension fund (continued)

The fair values of the scheme assets and expected rates of return, the present value of the scheme liabilities and the resulting deficit are:

	31 March 2025	31 March 2024
	£'000	£'000
Global equity	36	33
Absolute return	-	13
Distressed opportunities	-	12
Credit relative value	-	11
Alternative risk premia	-	10
Liquid alternatives	60	-
Emerging markets debt	-	4
Risk sharing	-	19
Insurance-linked securities	1	2
Property	16	13
Infrastructure	-	33
Real assets	39	-
Private debt	-	13
Opportunistic illiquid credit	-	13
Private credit	40	-
Credit	12	-
Investment grade credit	10	-
Cash	4	6
Long lease property	-	2
Secured income	5	10
Liability driven investment	99	133
Currency hedging	1	-
Net current assets	1	1
Total market value of assets	324	328
Present value of scheme liabilities	(375)	(404)
Defined benefit liability to be recognised	**(51)**	**(76)**

18. Analysis of movements in restricted funds

	1 April 2024	Income	Expenditure	Transfers	31 March 2025
	£	£	£	£	£
Homeless young people support:					
Big Lottery	44,759	-	(44,759)	-	-
Henry Smith	-	30,000	(30,000)	-	-
Duchy of Lancaster benevolent fund	1,354	-	(1,354)	-	-
St James Place	-	10,000	(10,000)	-	-
Screwfix	4,950	-	-	-	4,950
Bolton Community Homes	1,000	-	(1,000)	-	-
St Martins School Trust	10,000	-	(10,000)	-	-
Bolton GP Federation	-	2,000	(2,000)	-	-
Bolton's Fund	-	25,000	(23,967)	-	1,033
Children in Need	-	9,000	(7,799)	-	1,201
Hays Foundation	-	10,000	(3,785)	-	6,215
AXA Community Fund	-	2,000	-	-	2,000
Bolton MBC	-	1,000	-	-	1,000
Total restricted funds	**62,063**	**89,000**	**(134,664)**	**-**	**16,399**

Prior year

	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
Homeless young people support:					
Big Lottery	39,658	97,360	(92,259)	-	44,759
Henry Smith	-	60,000	(60,000)	-	-
Sport England	6,286	-	(6,263)	(23)	-
GM Walking Fund	2,000	-	(2,000)	-	-
National Lottery Community Fund	5,000	-	(5,000)	-	-
Duchy of Lancaster Benevolent Fund	-	-	(146)	1,500	1,354
Garfield Weston	-	30,000	(30,000)	-	-
St James' Place	-	10,000	(10,000)	-	-
Screwfix	-	4,950	-	-	4,950
Bolton Community Homes	-	1,000	-	-	1,000
St Martins School Trust	-	10,000	-	-	10,000
Total restricted funds	**52,944**	**213,310**	**(205,668)**	**1,477**	**62,063**

Name of restricted fund	Description, nature and purposes of the fund
Big Lottery	Funding towards mental health projects
Henry Smith	Funding for a Child Sexual Exploitation Worker and Care Leaving Support Worker
Sport England	Funding towards sport activities for Backup residents
GM Walking Fund	Funding towards walking projects
National Lottery Community Fund	Funding for the Positive Activities Project
Duchy of Lancaster Benevolent Fund	Funding for the Cooking and Eating Together Project
Garfield Weston	Funding for salary costs on the Chances Project
St James' Place	Funding for salary costs on the REDDS Project
Screwfix	Funding to renovate the communal room at Greenbank
Bolton Community Homes	Funding to train young people to operate The Van
St Martins School Trust	Funding for salary costs on the Chances Project
Bolton GP Federation	Funding for salary costs on the Chances Project
Bolton CVS	Funding to provide a homelessness prevention service
Children in Need	Funding for business support to manage referrals
Hays Foundation	Funding for enhancing Chances Project drop-in sessions
AXA Community Fund	Funding for Chances Project drop-in sessions
Bolton MBC	Funding enrichment activities

19. Analysis of movements in unrestricted funds

	1 April 2024 £	Income £	Expenditure £	Actuarial gain/(loss) £	Transfers £	31 March 2025 £
General fund	704,868	3,522,832	(3,321,282)	-	-	906,418
Defined benefit pension deficit	(76,000)	-	19,532	5,468	-	(51,000)
Total unrestricted funds	**628,868**	**3,522,832**	**(3,301,750)**	**5,468**	**-**	**855,418**

Prior year

	1 April 2023 £	Income £	Expenditure £	Actuarial gain/(loss) £	Transfers £	31 March 2024 £
General fund	438,289	3,284,377	(3,016,321)	-	-	704,868
Defined benefit pension deficit	(71,000)	-	18,377	(23,377)	-	(76,000)
Total unrestricted funds	**367,289**	**3,284,377**	**(2,997,944)**	**(23,377)**	**-**	**628,868**

20. Analysis of net assets between funds

Current year	General funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	13,885	-	13,885
Net current assets	892,533	16,399	908,932
Defined benefit pension liability	(51,000)	-	(51,000)
Total funds	855,418	16,399	871,817

Previous year	General funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	27,889	-	27,889
Net current assets	676,979	62,063	739,042
Defined benefit pension liability	(76,000)	-	(76,000)
Total funds	628,868	62,063	690,931

21. Operating lease commitments

At the financial year end the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	63,000	63,000
Between two and five years	-	63,000
	63,000	**126,000**

22. Reconciliation of net expenditure to net cash flow from operating activities

	2025 £	2024 £
Net income for the year	180,886	270,698
Depreciation	16,168	27,369
Defined benefit pension adjustment	(25,000)	5,000
Interest from investments	(1,987)	(645)
(Increase)/decrease in debtors	173,431	(282,134)
Increase/(decrease) in creditors	76,462	(133,081)
Net cash (used in)/generated by operating activities	419,960	(112,793)

23. Analysis of changes in net debt

	1 April 2024 £	Cash flows £	31 March 2025 £
Cash at bank and in hand	376,138	419,784	795,922
Borrowings excluding overdrafts	-	-	-
	376,138	419,784	795,922

BACKUP NORTH WEST

England & Wales - Charity number 1064698

Accounts

Company number:03399617

Charity Number: 1064698

BACKUP North West

Report and financial statements
For the year ended 31 March 2024

Backup North West

Financial Statements

For the Year Ended 31 March 2024

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Backup North West

Key Organisational Information

For the Year Ended 31 March 2024

Company number	03399617
Charity number	1064698
Registered office and operational address	Bridgeman House, 77 Bridgeman Street, Bolton, BL3 6BY

Charity Trustees and Company Directors (as at 31st March 2024)

• Dr Steve Sharples	Chair
• Lisa Tulip (was Charles)	Vice Chair
• Joan Wyatt	Treasurer
• Paul Pritchard	Secretary
• Gail Hounslea	
• Ian Bell	
• Maggie Bruce	
• David Morgan	
• Victoria Mair (resigned 28 February 2024)	
• Mark Turnbull	
• Maura Jackson (resigned 15 December 2023)	
• Gabrielle Turton McBride (resigned 1 May 2024)	
• Resma Patel (appointed 1 May 2024)	

Councillor E Mort is a Bolton MBC representative nominated to sit on the Board of Trustees.

No Trustees have held title to property belonging to the charity during the reporting period or at the date of approval.

Key management Personnel	Maura Jackson - Chief Executive James Haigh – Director of Services Paulette Campbell – Director of Business Laura Pendlebury – Director of Income and Partnerships
Bankers	Co-operative Bank plc, 1 Balloon Street, Manchester
Solicitors	Aspinall & Co, 15 Wood Street, Bolton
Auditors	Barlow Andrews 78 Chorley New Road, Bolton

Backup North West

Annual Report of The Board of Trustees

For the Year Ended 31 March 2024

The Trustees present their report and the audited financial statements for the year ended 31st March 2024. Included within the Trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The Board of Trustees and Backup colleagues reviewed the long term business plan this year 2023 - 2026 and have 4 key areas identified as priority:-

1. Place
2. People
3. Partnerships
4. Profile

The overall aim of the organisation remains the same however we see our primary function to support young people. We do this by addressing issues caused by homelessness and work to stop repeat homelessness for young people by intervening and supporting them into a positive alternative. The objects of the charity are to "**relieve poverty and the distress causes thereby, and in particular to provide single young people without settled housing accommodation ("the client group") with short term accommodation and the help educate and counsel such young people.**"

The main activities include:-

- Provision and management of accommodation that is furnished and decorated.
- Needs and risk assessment of all referrals received for supported accommodation.
- Support planning and reviews. This is also now for young people who are looked after but may not be living in BACKUP services or be homeless.
- Provision of signposting, advice, training and education, group work, counselling, sport and leisure activities on a variety of matters.
- Risk management.
- Housing Management.
- Coordinating and liaising with other agencies across all sectors for the benefit of young people.
- Crisis intervention, prevention and management.
- Safeguarding.

The new Business Plan 2023-2026 was launched in April 2023 and revised in April 2024.

ENDING YOUTH HOMELESSNESS

BACKUP NORTH WEST STRATEGY 2023 – 2025

Accommodation and support for young people.
BACKUP

OUR MISSION

BACKUP North West believes no young person should experience homelessness. For those that do, BACKUP aims to ensure that :-

1. THIS IS THE ONE AND ONLY TIME IN THEIR LIFE THEY DO EXPERIENCE IT.
2. THEY LOOK BACK ON THIS EXPERIENCE AND RECALL BEING SUPPORTED AND VALUED.

- By educating young people how to access and sustain a tenancy.
- By enabling young people to improve all areas of their lives.
- By engaging with young people, listening and encouraging.
- By empowering young people to be safe and independent.

OUR VISION

PLACE
Provide outstanding support / housing.

PEOPLE
Delivered by the most committed and best people.

PARTNERSHIPS
Supported by strong, robust and reciprocated partnerships.

PROFILE
Resulting in amazing outcomes and opportunities for young people and a 1st class reputation as a service provider across all sectors.

OUR VALUES

COMMITMENT | HONESTY | EMPATHY | EMPOWERMENT | RESILIENCE | RESPECT | SUPPORT

CONTACT US

Bridgeman House,
77 Bridgeman Street,
Bolton, BL3 6BY

T: 01204 930183
E: mail@backup-charity.org.uk
W: www.backup-charity.org.uk

Full document available at: www.backup-charity.org.uk

Vision and Values

BACKUP believes no young person should experience homelessness. For the young people that do, we aim to be an outstanding provider of high quality, holistic housing and support services.

Mission statement

BACKUP aims to prevent homelessness among 16 – 25 years olds by providing supported housing consisting of furnished accommodation and tailored packages of support which include emotional and practical help with all areas of independent living.

Aims

- To empower young people to live independently in their community
- To prevent repeat homelessness and sustain tenancies
- To respond to emerging needs of young people
- To enable young people to improve their social and economic welfare

Values

- Respect
- Honesty
- Commitment
- Empowerment
- Empathy
- Resilience
- Support

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Organisational Governance

Bolton Young Persons Housing Scheme was established in 1992 and changed its' name to BACKUP North West in 2018.

BACKUP is a company limited by guarantee and a registered charity. The Memorandum and Articles of Association were signed on 24 June 1997 and the company was incorporated on 7 July 1997. These were amended on 8th March 2018 to reflect the new charity name and articles.

All the Trustees sit as members of BACKUP Board. Bolton MBC nominates a Trustee to the Board and currently this is Councillor Emily Mort. The Trustees meet every other month plus 2 to administer the charity (8 meetings per year). The CEO is appointed by the Board and is responsible for the day to day operation of the charity. In 2015/16 a sub group was established to support financial matters and reports back to the Board quarterly. 3 board members attend this along with the CEO and Director of Business. In 2023 an additional sub group for people was established. They meet twice a year.

We recruit new Trustees who live, study or work in Bolton, who share our aims and support the work of the charity. Prospective Trustees go through a formal safer recruitment process and provide references before a formal invitation is made for them to become a Trustee. The prospective trustee attends 3 meetings before formally joining the Board and then this is confirmed at the next AGM. Induction training is available for all new Trustees and other training is available to all Trustees as required. In 2023 4 Trustees completed accredited Health and Safety for Leaders training. 6 Trustees and the CEO also competed accredited Safeguarding for Leaders training. 4 Trustees also attended Trustee training through CVS.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31/3/24 was 11. The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees give their time voluntarily and receive no benefits from the charity, unless otherwise noted per note 12. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

Statement of responsibilities of the Trustees

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

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

Related Parties

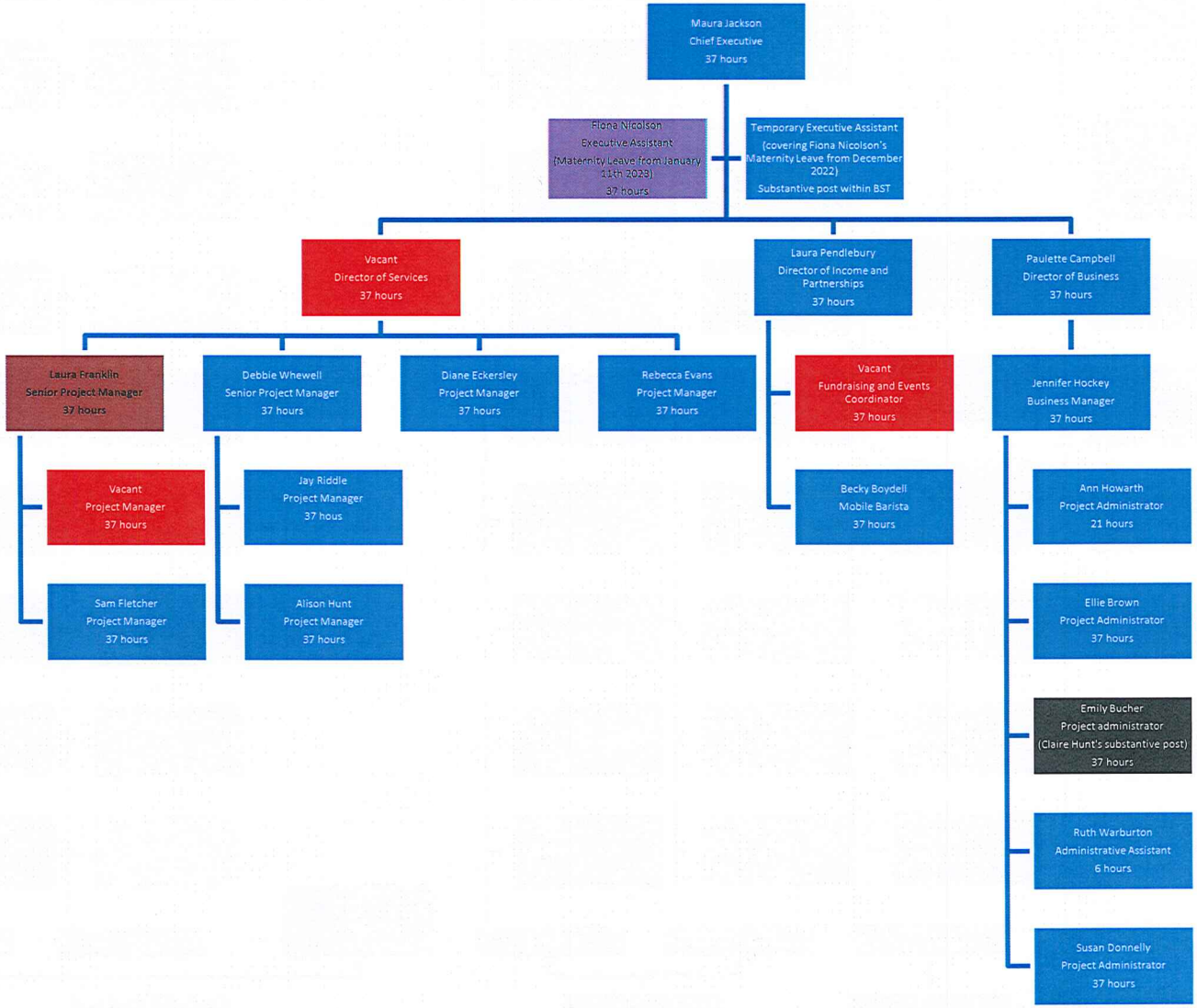
BACKUP has close working relationships with Bolton MBC across various departments. Community Housing Services, Leaving Care Team, Youth Offending Team, Council Tax and Housing Benefits, Commissioners for Adults, Commissioners for Children, Licencing and Events and more. Bolton MBC council nominates an elected member annually as a Trustee to the BACKUP Board.

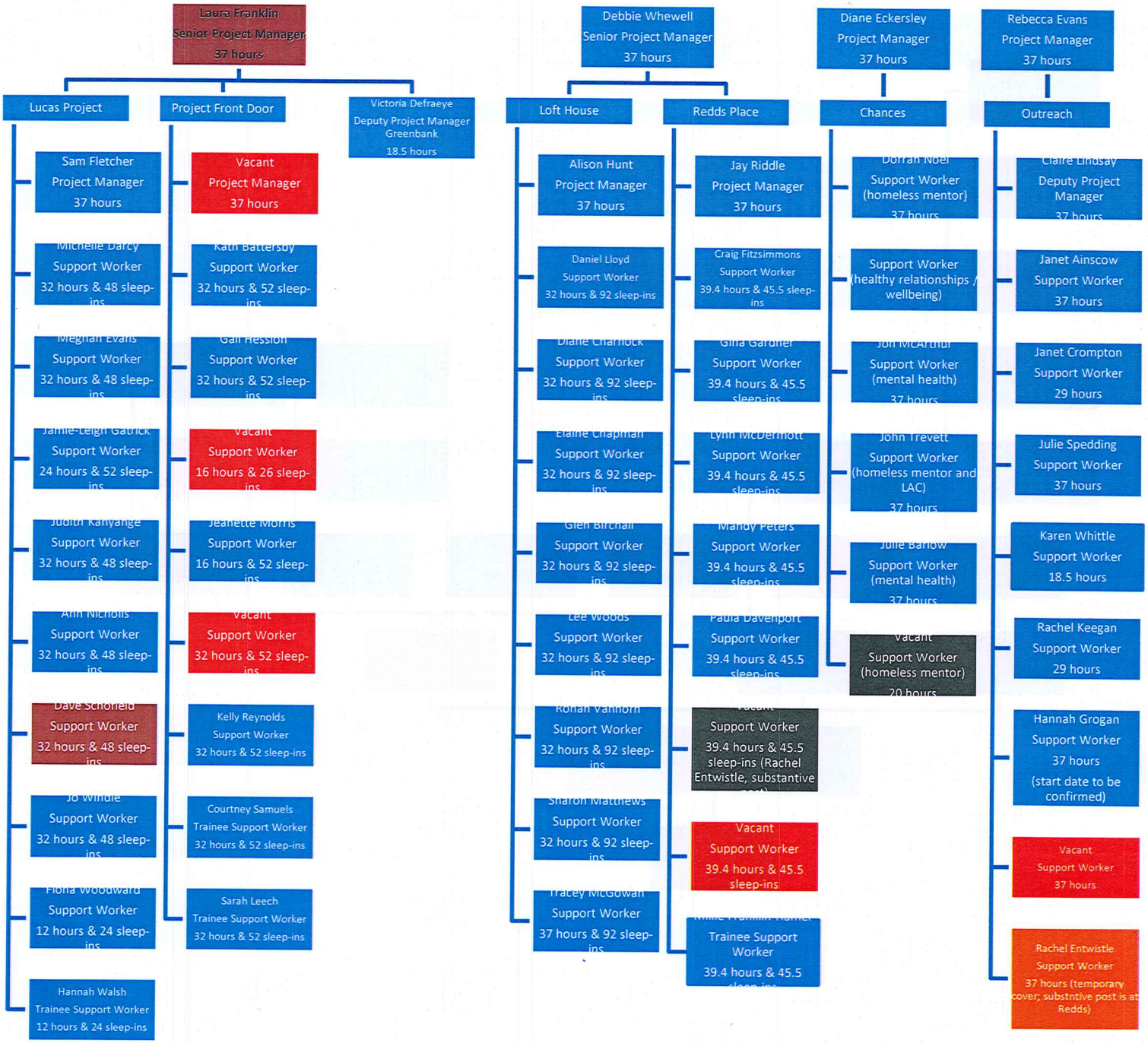
Backup also works in partnership with Bolton at Home, Irwell Valley Homes, Mosscare St Vincents, Places for People and Onward. We lease properties for our portfolios through those registered providers. In terms of service delivery, we have partnerships spanning all sectors to benefit young people. These include the NHS, specialist domestic abuse, substance misuse, mental health and gambling support services. A 32-year track record means we have long established referral protocols with education providers, support services, housing providers and agencies across the region.

Our operation is supported by a number of local and regional individuals, grant givers, trusts, churches and businesses. These include National Lottery, Henry Smith Charity, Bolton at Home, Homeless Link, Greenalghs Craft Bakery, Nandos, Carrs Pasties, Warburtons Bakery Ltd, Tesco and CVS; Bolton Fund. The full lists of funders, sponsors, donors and Guardians are detailed in our annual report.

In order to achieve our aims and objectives we work and collaborate strategically with other partners both locally and nationally. BACKUP are active members of the local Interagency Forum working with local providers of homeless and support services to benefit the organisation and our clients and Bolton CVS. Nationally we are members of Homeless Link Charity. We work alongside and are members of Institute of Directors, Greater Manchester Chamber of Commerce and Foyer Federation.

People


Maura Jackson
Chief Executive
37 hours
Fiona Nicolson
Executive Assistant
(Maternity Leave from January 11th 2023)
37 hours
Temporary Executive Assistant
(covering Fiona Nicolson's Maternity Leave from December 2022)
Substantive post within BST
Vacant
Director of Services
37 hours
Laura Pendlebury
Director of Income and Partnerships
37 hours
Paulette Campbell
Director of Business
37 hours
Laura Franklin
Senior Project Manager
37 hours
Debbie Whewell
Senior Project Manager
37 hours
Diane Eckersley
Project Manager
37 hours
Rebecca Evans
Project Manager
37 hours
Vacant
Fundraising and Events Coordinator
37 hours
Jennifer Hockey
Business Manager
37 hours
Vacant
Project Manager
37 hours
Jay Riddle
Project Manager
37 hous
Becky Boydell
Mobile Barista
37 hours
Ann Howarth
Project Administrator
21 hours
Sam Fletcher
Project Manager
37 hours
Alison Hunt
Project Manager
37 hours
Ellie Brown
Project Administrator
37 hours
Emily Bucher
Project administrator
(Claire Hunt's substantive post)
37 hours
Ruth Warburton
Administrative Assistant
6 hours
Susan Donnelly
Project Administrator
37 hours


Laura Franklin
Senior Project Manager
37 hours
Lucas Project
Project Front Door
Victoria Defraeye
Deputy Project Manager
Greenbank
18.5 hours
Sam Fletcher
Project Manager
37 hours
Michelle Darcy
Support Worker
32 hours & 48 sleep-ins
Meghan Evans
Support Worker
32 hours & 48 sleep-ins
Jamie-Leigh Gatrick
Support Worker
24 hours & 52 sleep-ins
Judith Kanyange
Support Worker
32 hours & 48 sleep-ins
Ann Nicholls
Support Worker
32 hours & 48 sleep-ins
Dave Schofield
Support Worker
32 hours & 48 sleep-ins
Jo Windle
Support Worker
32 hours & 48 sleep-ins
Fiona Woodward
Support Worker
12 hours & 24 sleep-ins
Hannah Walsh
Trainee Support Worker
12 hours & 24 sleep-ins
Vacant
Project Manager
37 hours
Kath Battersby
Support Worker
32 hours & 52 sleep-ins
Gail Hession
Support Worker
32 hours & 52 sleep-ins
Vacant
Support Worker
16 hours & 26 sleep-ins
Jeanette Morris
Support Worker
16 hours & 52 sleep-ins
Vacant
Support Worker
32 hours & 52 sleep-ins
Kelly Reynolds
Support Worker
32 hours & 52 sleep-ins
Courtney Samuels
Trainee Support Worker
32 hours & 52 sleep-ins
Sarah Leech
Trainee Support Worker
32 hours & 52 sleep-ins
Debbie Whewell
Senior Project Manager
37 hours
Loft House
Redds Place
Alison Hunt
Project Manager
37 hours
Daniel Lloyd
Support Worker
32 hours & 92 sleep-ins
Diane Charlock
Support Worker
32 hours & 92 sleep-ins
Elaine Chapman
Support Worker
32 hours & 92 sleep-ins
Glen Birchall
Support Worker
32 hours & 92 sleep-ins
Lee Woods
Support Worker
32 hours & 92 sleep-ins
Rohan Vanhorn
Support Worker
32 hours & 92 sleep-ins
Sharon Matthews
Support Worker
32 hours & 92 sleep-ins
Tracey McGowan
Support Worker
37 hours & 92 sleep-ins
Jay Riddle
Project Manager
37 hours
Craig Fitzsimmons
Support Worker
39.4 hours & 45.5 sleep-ins
Gina Gardner
Support Worker
39.4 hours & 45.5 sleep-ins
Lynn McDermott
Support Worker
39.4 hours & 45.5 sleep-ins
Mandy Peters
Support Worker
39.4 hours & 45.5 sleep-ins
Paula Davenport
Support Worker
39.4 hours & 45.5 sleep-ins
Vacant
Support Worker
39.4 hours & 45.5 sleep-ins (Rachel Entwistle, substantive
Vacant
Support Worker
39.4 hours & 45.5 sleep-ins
Trainee Support Worker
39.4 hours & 45.5
Diane Eckersley
Project Manager
37 hours
Chances
Dorran Noel
Support Worker
(homeless mentor)
37 hours
Support Worker
(healthy relationships / wellbeing)
Jon McArthur
Support Worker
(mental health)
37 hours
John Trevett
Support Worker
(homeless mentor and LAC)
37 hours
Julie Barlow
Support Worker
(mental health)
37 hours
Vacant
Support Worker
(homeless mentor)
20 hours
Rebecca Evans
Project Manager
37 hours
Outreach
Claire Lindsay
Deputy Project Manager
37 hours
Janet Ainscow
Support Worker
37 hours
Janet Crompton
Support Worker
29 hours
Julie Spedding
Support Worker
37 hours
Karen Whittle
Support Worker
18.5 hours
Rachel Keegan
Support Worker
29 hours
Hannah Grogan
Support Worker
37 hours
(start date to be confirmed)
Vacant
Support Worker
37 hours
Rachel Entwistle
Support Worker
37 hours (temporary cover; substntive post is at Redds)

Review of activities

Our objectives for this year were to:

1) Secure the latest BMBC contract for supported accommodation for young people,
2) Work towards the 4 elements of the Business Plan i.e. Profile, Place, Partnerships and People,
3) Financial stability for ongoing services including increasing reserves,
4) Successfully complete Ofsted Registration and,
5) Continue to deliver high quality services to young people and to continuously develop as a first class employer.

The young people are only defined by age, 16 – 25 years but no other characteristic other than they are homeless or at risk of becoming homeless and are in insecure situations or are at risk. In the main the young people require support around domestic abuse, addictions, self-harm, exploitation, neglect, safeguarding, mental ill health, poverty, lack of employment or education and many more.

Key Challenges

- It has been difficult, but we have closed the gap in staff vacancies
- High demands for bank workers to cover and overtime as a result
- Vacant Director of Services role has left services "feeling" unsupported
- Demand for services at an all-time high

Key Achievements

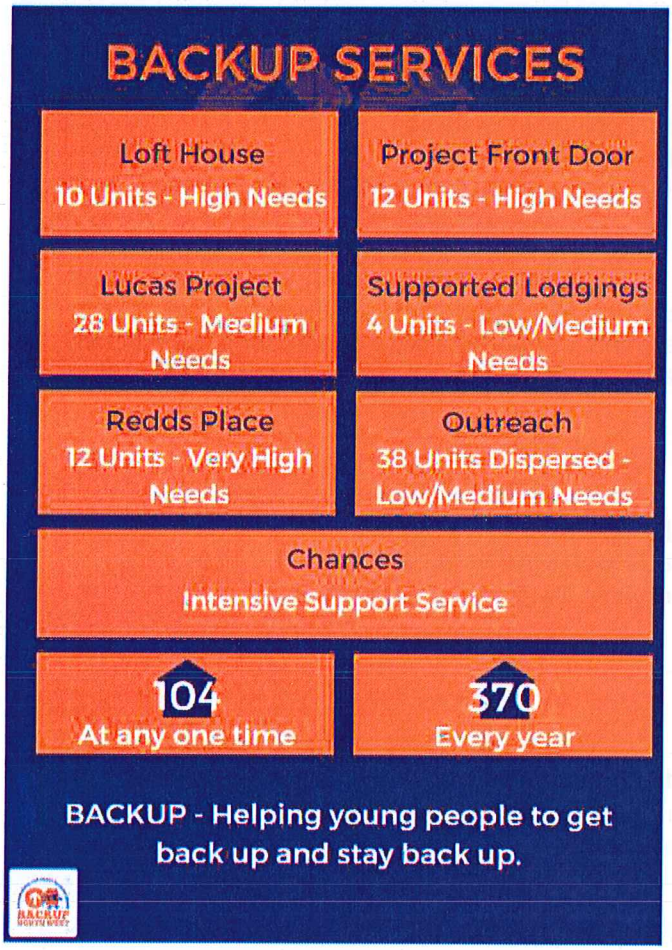
- Securing new BMBC contract
- Great attendance and feedback from fundraising events and AGM
- Successful first year for Director of Income and Partnerships and Fundraising lead
- Delivered excellent outcomes for young people
- Exceptional year for The Van

Some of the main issues colleagues have supported young people with this year have included:-

- Domestic Violence
- Sexual exploitation
- Debt/Finances
- Substance abuse
- Relationship issues (familial and partners)
- Education and (un)Employment
- Life skills
- Emotional and Practical help
- Suicide attempts
- Self-harm
- Mental Health
- Sexuality and gender identity

Unemployment, job readiness and mental health continue to be the largest growing areas of work for BACKUP.

Services Available





Impact

Referrals have increased significantly this year with 441 referrals received (291 last year) which is a 35% increase.

We accommodated 116 (163 last year) which is a drop of 29%. This resulted in unprecedented levels in our waiting times and lists.



The number of those referred that we were unable to assist grew massively and for the first time in history our waiting list hit 100 in September 2023 and reached 147 in March 2024.

Turnover is still slower for 3 reasons. 1) Void work and repairs taking much longer due to difficulties and costs for landlords acquiring materials and contractors. 2) Automatic priority status for rehousing on was withdrawn for Backup in 2022. Causing huge delays on throughput. 3) The complexity of issues faced by young people supported by Backup has continued to increase. Growing numbers of mental health issues, gender transitions, religious and cultural factors, high risk domestic abuse and sexual exploitation and financial exploitation continue. This means in order to support them effectively it takes longer.

Our aim is to increase the numbers of units we can deliver, even temporarily to accommodate more young people. The delays caused by lack of priority has shifted slightly in our favour and so we have seen some movement.

The same as last year we have had no evictions, however 11% were temporarily excluded due to serious breaches of occupancy conditions.

We meet our charitable objects by empowering young people, increasing their confidence to live independently and be economically active. To this end we offer a variety of services designed to meet the diverse needs of young homeless people. These are: -

- Loft House
- Project Front Door
- Redds Place
- Supported Lodgings
- Outreach
- Lucas Project
- Chances

Outcomes

The overall outcome of work with young people has been amazing and the successes of young people continue to be outstanding and a credit to their resilience and strengths.

Backup retained a 72% success rate for young people moving on into their own stable accommodation. A 15% reduction on last year attributed to the factors listed above.

In addition to this:

- The Van has had its best year of trade.
- We were gifted a legacy of £50,000 from the estate of a Mrs Sheila Haigh from Wigan.
- Raised the profile and made money through fundraising activities with successful Golf Day, Gala Ball and Ladies Lunch amongst other things.
- We completed over 22,000 home visits.
- We gave out 623 food parcels to prevent young people using food banks.
- We had numerous positive and uplifting press releases locally.
- The young people established and regularly attend the SHED, a young persons forum used for decision making and consultation about Backup.



Financial Review

We received our annual contract income of £481,000 from Bolton MBC, other grants from Big Lottery, Henry Smith, Garfield Weston as well as individual and personal donations and fundraising. This year's fundraising income has increased as we have grown the team, resulting in £55,670 in fundraising.

This includes the financial support from our growing number of Guardians. A Guardian is a local business or individual who sponsors our organisation for £500 a year to help directly assist young people experiencing crisis and hardship.

The organisation is monitored against a variety of contracts or grants with conditional targets attached. Formal reports are submitted against these either quarterly or annually depending on the funder/commissioner. With the local authority contract we meet the contract and monitoring officer quarterly to go through the reports. In all reports this year we have exceeded contractual targets.

Due to demand voids have been low so income across all services has been high.

Reserves Policy and risk management

We ended the year with a surplus of £270,698. This would have been higher but for an adjustment in the Pensions deficit. This has been transferred into reserves in order to fulfil the organisations reserve policy. Our total reserves now amount to £690,931. Our free reserves amount to £600,979, after accounting for £62,063 held in restricted funds and £27,889 tied up in fixed assets.

Please refer to the Reserves Policy document, agreed at the board meeting in January 2024, in full to see a breakdown of winding up parts or all of the charity and what that would cost. This is based on financial commitments and contractual obligations to colleagues, properties leased and services delivered. The policy shows amounts required based on 100% shut down or loss of parts of the organisation. This policy is reviewed annually in line with the Risk Register.

The Trustee Board examines the major financial and other risks that face BACKUP each year. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the Scheme in the future. Risks are managed and monitored at each Board meeting. There is a risk register which is reviewed annually.

The Trustees are confident that BACKUP is a going concern and have future financial projections of at least 36 months.

Future Plans

In the next 12 months the aims include:-

- Acquire new accommodation to act as Move ON options for young people who have completed Backup placements.
- Relocation of the Lucas Project into better premises.
- Become Ofsted registered for the services we deliver to U18s.
- Build up our profile and expand partnerships/networks.
- Sustain all current service delivery.
- Review and improve all quality standards.
- Improve access to services.
- Recruit and retain the best people.

There are no plans to change the charity objectives but simply to look at options of providing more of the same outside of Bolton with some extras inside Bolton. Move on accommodation is an issue as stock is depleted and demand outweighs demand nationally. Backup plan to explore delivery of its own move on stock.

Remuneration Policy
BACKUP are a living wage employer. We are committed to paying our staff fairly. We had a pay and grade review in 2021 and (re)assessments of all roles were undertaken agreeing skills, knowledge and competencies required for each role. The entire staff team are paid within a transparent pay scale framework. This framework was completed by an external consultant and discussed and accepted at Board without the CEO being present. There has been no change to this except a cost of living increase.

Linked to this is an appraisal and increment policy.

Public Benefit
All our activities are undertaken to further our charitable purpose for the public benefit. We focus on the provision of accommodation and support for single, homeless young people. We provide 106 units of accommodation across the organisation. There are no rigid exclusions: we conduct a risk assessment to ascertain whether the service is best suited to a young person's needs. There are no fees charged to the recipients of this service.

Fundraising Policy
BACKUP has a fundraising policy which highlights the procedures and approaches we will and won't take to raise funds. We are registered with the Funding Regulator.

Registered with FUNDRAISING REGULATOR

In 2023 we restructured the fundraising team to create a new Director of Income and Partnerships role who oversees income, grants, events and social enterprise. Alongside a fundraising officer they manage charity events, campaigns, promote the charity at corporate events and to support other people raising money with literature, marketing products etc.

We are GDPR compliant and only communicate our events and fundraising activities to those who have agreed to remain on the circulation lists and we advertise on social media.

Our policy is a non-aggressive approach. We will never use an outsource fundraising to an external company or use professional fundraisers, street based collectors or other to approach any members of the public. Our approach also prevents any direct requests for money, the CRM on which our supporters are registered sends out flyers and posters for events and newsletters but never direct appeals for cash.

When planning events, we even consider timing so as not to appear to be asking the same people for sponsorship or support. Those involved with fundraising meet monthly and discuss previous and planned fundraising activity, promotion and marketing. The reputation of the organisation is very important to us so we have opted for a lower number of high quality events and ensure people who support those are valued and appreciated.

We pride ourselves on an ethical and value based approach to fundraising, we do not cold call, we do not ask for repeated donations or support and every contact we have is done on a consensual basis.

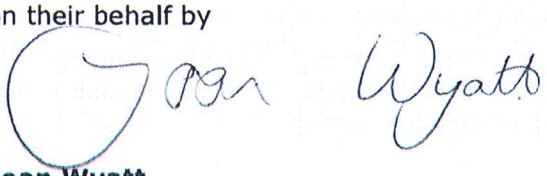
We have never received any complaints about our approach to fundraising.

Auditors

Barlow Andrews Chartered Accountants were reappointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The Trustees' annual report has been approved by the Trustees on 1 October 2024 and signed on their behalf by



Joan Wyatt

Treasurer and Trustee

Independent Auditor's Report
To The Members of Backup North West
For the Year Ended 31 March 2024

Opinion

We have audited the financial statements of Backup North West for the year ended 31 March 2024 which comprise the statement of financial activities, the 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 applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of Companies Act 2006.

Basis of 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which 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, the trustees (who are also directors of Backup North West for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

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

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative or potential bias.

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

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

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

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

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

Use of our report

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

David Kay FCA (Senior Statutory Auditor)
For and on behalf of Barlow Andrews LLP
Chartered Accountants and Statutory Auditors
Carlyle House, 78 Chorley New Road, Bolton

1 October 2024

Backup North West
Statement of Financial Activities (Including Income and Expenditure Account)
For the Year Ended 31 March 2024

	Notes	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	81,004	-	81,004	76,435	-	76,435
Charitable activities:							
Homeless young people support	4	3,147,058	213,310	3,360,368	2,933,370	186,891	3,120,261
Other trading activities	6	55,670	-	55,670	53,084	-	53,084
Investments	5	645	-	645	722	-	722
Total income		**3,284,377**	**213,310**	**3,497,687**	**3,063,611**	**186,891**	**3,250,502**
Expenditure on:							
Raising funds	7	29,216	-	29,216	30,069	-	30,069
Charitable activities:							
Homeless young people support	8	2,968,728	205,668	3,174,396	3,012,184	171,632	3,183,816
Total expenditure		**2,997,944**	**205,668**	**3,203,612**	**3,042,253**	**171,632**	**3,213,885**
Net income before losses on defined benefit pension scheme	10	**286,433**	**7,642**	**294,075**	**21,358**	**15,259**	**36,617**
Transfers between funds		(1,477)	1,477	-	-	-	-
Actuarial losses on defined benefit pension scheme		(23,377)	-	(23,377)	(21,537)	-	(21,537)
Net movement in funds for the year		**261,579**	**9,119**	**270,698**	**(179)**	**15,259**	**15,080**
Fund balances brought forward		367,289	52,944	420,233	367,468	37,685	405,153
Fund balances carried forward		**628,868**	**62,063**	**690,931**	**367,289**	**52,944**	**420,233**

Backup North West
Balance Sheet
As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	14	27,889	49,456
		27,889	49,456
Current assets			
Debtors	15	515,172	233,038
Cash at bank and in hand	16	376,138	494,088
Total current assets		891,310	727,126
Creditors: Amounts falling due within one year	17	(152,268)	(285,349)
Net current assets		**739,042**	**441,777**
Creditors: Amount falling due after more than one year		-	-
Net assets excluding defined benefit pension liability		**766,931**	**491,233**
Defined benefit pension liability	18	(76,000)	(71,000)
Total net assets		**690,931**	**420,233**
The funds of the charity:			
Restricted funds	19	62,063	52,944
Unrestricted funds	20	628,868	367,289
Total charity funds		**690,931**	**420,233**

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 20 to 40 were approved by the Board of Trustees on 1 October 2024 and signed on their behalf by:

Joan Wyatt

Joan Wyatt (Trustee)

Backup North West
Statement of Cash Flows
For the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash (used in)/generated by operating activities	23	(112,793)	187,372
Cash flows from investing activities:			
Interest from investments		645	722
Purchase of tangible fixed assets		(5,802)	(26,866)
Cash used in investing activities		**(5,157)**	**(26,144)**
(Decrease)/increase in cash and cash equivalents in the year		(117,950)	161,228
Cash and cash equivalents at the beginning of the year		494,088	332,860
Total cash and cash equivalents at the end of the year		**376,138**	**494,088**

Backup North West
Notes to the Financial Statements
For the Year Ended 31 March 2024

1. Accounting Policies

Charity information

Backup North West is a charitable company limited by guarantee, incorporated on 7 July 1997 in England and Wales. The registered office is Bridgeman House, 77 Bridgeman Street, Bolton.

a) ***Basis of accounting***

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

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

b) ***Preparation of financial statements on a going concern basis***

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees are not aware of any material uncertainties which could impact the charitable company's ability to continue. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

c) ***Income***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measure reliably.

Accommodation income is recognised in relation to the period of rent. Income that is invoiced in advance or arrears is apportioned so that only that relating to the period of the financial statements is included within income.

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

Income from fundraising activities is recognised once the event has taken place and the monies have been collected.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d) ***Interest receivable***

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

1. Accounting Polices (continued)

e) ***Fund accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) ***Expenditure***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs directly incurred by the charity in the delivery to beneficiaries of its core activities and services, including grants administration. The support costs associated with delivery of these activities and services is also included.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include those central functions which assist the work of the charity but do not directly undertake charitable activities. They are allocated to the activity cost categories on bases consistent with the use of the resources, as set out in note 9.

g) ***Allocation of support costs***

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The charity has only one material activity and therefore these costs are not apportioned.

h) ***Operating leases***

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

i) ***Tangible fixed assets***

Individual assets which are expected to last more than 12 months are capitalised and included at cost.

Depreciation is provided to write off each asset over its estimated useful life, taking into account estimated residual value, as follows:

Plant & machinery	33% Straight line
Office equipment	33% Straight line
Motor vehicles	25% Reducing balance

j) ***Debtors***

Trade and other debtors are recognised at the settlement amount due.

k) ***Cash at bank and in hand***

Cash at bank and in hand includes cash and short term highly liquid bank deposits.

1. Accounting Polices (continued)

l) ***Creditors and provisions***

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

Deferred income is income which is included in the year in creditors or has been received into the bank, but which relates to a subsequent period, such as a grant relating specifically to a future period, is recognised in the Statement of Financial Activities of that period.

m) ***Financial instruments***

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price and subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, which include trade and other creditors, are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method. Financial liabilities classified as receivable within one year are not amortised.

n) ***Pensions***

The Charity participates in the Social Housing Pension Scheme (SHPS); which is a multi-employer scheme, which provides benefits to some 500 non-associated employers. It is run by The Pension Trust (TPT).

The disclosures in the accounts follow the requirements of Section 28 of FRS102 in relation to multi-employer funded schemes in which the Charity has a participating interest.

The schemes are classified as last man standing arrangements. Therefore, each employer is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme.

Participating employers are legally required to meet their share of the scheme deficit on an annuity.

1. Accounting Polices (continued)

o) *Employee benefits*

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. Key Judgements

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income from donations and legacies

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Donations	31,004	-	31,004	76,435	-	76,435
Legacies	50,000	-	50,000	-	-	-
Total	**81,004**	**-**	**81,004**	**76,435**	**-**	**76,435**

4. Income relating to charitable activities

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Homeless young people support:						
YPT local authority contract	481,000	-	481,000	471,067	-	471,067
Big Lottery	-	97,360	97,360	-	92,241	92,241
Henry Smith	-	60,000	60,000	-	60,000	60,000
Bolton CVS	-	-	-	-	15,000	15,000
St James' Place Charitable Foundation	-	10,000	10,000	-	-	-
The Van	16,397	-	16,397	13,619	-	13,619
National Lottery Community Fund	-	-	-	-	10,000	10,000
Garfield Weston	-	30,000	30,000	-	-	-
Other grants & contracts	23,723	15,950	39,673	37,207	9,650	46,857
Accommodation income from houses	2,625,938	-	2,625,938	2,411,477	-	2,411,477
	3,147,058	**213,310**	**3,360,368**	**2,933,370**	**186,891**	**3,120,261**

5. Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

6. Income from other trading activities

	2024 £	2023 £
Fundraising events	55,670	53,084
	55,670	**53,084**

All other income is unrestricted.

7. Cost of raising funds

	2024 £	2023 £
Fundraising costs	29,216	30,069
	29,216	**30,069**

All expenditure on raising funds is unrestricted.

8. Analysis of expenditure on charitable activities

	Homeless young people support	Total 2024	Total 2023
	£	£	£
Costs			
Staff	1,789,033	1,789,033	1,819,299
Travel & subsistence	3,359	3,359	2,867
Training	33,863	33,863	33,596
Recruitment	10,835	10,835	36,441
Rent, rates & insurance	157,084	157,084	172,013
Housing rents & householder fees	176,894	176,894	153,205
Property maintenance	124,696	124,696	107,086
Light & heat	87,461	87,461	73,064
Resettlements/residents costs	45,949	45,949	49,676
Telephone, postage & stationery	29,138	29,138	28,216
Computer & software	30,647	30,647	33,016
Office & sundry	76,812	76,812	80,775
Professional fees	16,586	16,586	24,572
Depreciation	27,369	27,369	24,986
Bank charges	2,575	2,575	2,355
Social investment interest	1,539	1,539	1,097
Bad debts	88	88	1,195
	2,613,928	2,613,928	2,643,459
Governance costs (see note 9)	92,073	92,073	88,026
Support costs (see note 9)	468,395	468,395	452,331
	3,174,396	**3,174,396**	**3,183,816**

	2024	2023
	£	£
Restricted expenditure	205,668	171,632
Unrestricted expenditure	2,968,728	3,012,184
	3,174,396	**3,183,816**

9. Analysis of governance and support costs

	Basis of allocation	Support 2024 £	Governance 2024 £	Support 2023 £	Governance 2023 £
Staff costs	Time spent	442,672	-	434,644	-
Staff support	Support	25,723	-	17,687	-
Audit and accountancy fees	Governance	-	82,388	-	79,683
Trustee meetings and AGM costs	Governance	-	9,685	-	8,343
		468,395	92,073	452,331	88,026

10. Net income for the year

	2024 £	2023 £
Net income for the year is stated after charging:		
Auditors' remuneration:		
Audit fee	9,972	9,504
Accountancy	3,324	3,168
Depreciation	27,369	24,986

11. Analysis of staff costs, trustee expenses and key management personnel remuneration

	2024 £	2023 £
Staff costs during the year were as follows:		
Wages and salaries	1,989,715	2,002,492
Social security costs	178,615	187,429
Employer pension costs	63,375	64,022
	2,231,705	**2,253,943**
Allocated as follows:		
Charitable activities	1,789,033	1,819,299
Support costs	442,672	434,644
Governance costs	-	-
	2,231,705	**2,253,943**

Staff costs (continued)

One employee received emoluments between £80,001 and £90,000 (2023: 1 between £70,001 and £80,000).

The average number of staff employed during the period was 81 (2023: 82).

The key management personnel of the charity in 2024 comprise the trustees and senior management team. The total employee benefits of the key management personnel of the charity were £289,226 (2023: £225,769).

12. Trustee remuneration and expenses, and related party transactions

Maura Jackson was a trustee of Backup North West during the year, and is also the Chief Executive Officer of the organisation under a contract of employment. In her role as CEO, she received total remuneration, including employer pension contributions, in the band between £60,001 and £70,000 up until her resignation as a trustee on 15 December 2023. In the prior year she received total remuneration, including employer pension contributions, in the band between £80,001 and £90,000.

No trustees were reimbursed for travel or subsistence expenditure during the year (2023: £Nil).

Due to the nature of the charity's transactions, there are numerous transactions with other charities and organisations with which some of the trustees have an association. These are undertaken on an arm's length basis, which the charity is able to demonstrate.

There have been no donations received from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: Nil).

13. Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
YPT local authority contract	481,000	471,067
	481,000	**471,067**

There are no unfulfilled conditions and contingencies attaching to the grants.

14. Tangible Fixed Assets

	Plant & Machinery £	Motor Vehicles £	Computer Equipment £	Total £
Cost				
At 1 April 2023	111,216	20,274	69,648	201,138
Additions	2,791	-	3,011	5,802
At 31 March 2024	114,007	20,274	72,659	206,940
Depreciation				
At 1 April 2023	87,926	13,859	49,897	151,682
Charge for the year	10,703	1,604	15,062	27,369
At 31 March 2024	98,629	15,463	64,959	179,051
Net book value				
At 31 March 2024	15,378	4,811	7,700	27,889
At 1 April 2023	23,290	6,415	19,751	49,456

15. Debtors

	2024 £	2023 £
Trade debtors	376,747	104,762
Prepayments and accrued income	138,425	128,276
	515,172	**233,038**

16. Cash at bank and in hand

	2024 £	2023 £
Cash at bank and in hand	376,138	494,088
	376,138	**494,088**

17. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	22,350	21,459
Other creditors and accruals	77,403	172,431
Taxation and social security costs	40,746	64,283
Pension	11,769	16,904
Social Investment Loan	-	10,272
	152,268	**285,349**

Included in other creditors and accruals is deferred income of £2,300 (2023 - £29,105), being the element of income received in the year for expenditure which will occur in a later period.

18. Pension fund

The charity provides pensions for employees through a scheme classified as a 'last man standing arrangement', which is administered by TPT Retirement Solutions. This means that the charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase withdrawal from the scheme.

The major assumptions used by the actuary were:

	2024 % p.a.	2023 % p.a.
Discount rate	4.92	4.84
Inflation (RPI)	3.11	3.17
Inflation (CPI)	2.79	2.79
Salary growth	3.79	3.79
Allowance for commutation of pension for cash at retirement	75% of maximum allowance	75% of maximum allowance

Changes in the present value of the defined benefit obligation are as follows:

	2024 £	2023 £
Defined benefit obligation at start of period	401,000	603,000
Expenses	2,000	2,000
Interest expense	19,000	17,000
Actuarial losses/(gains) due to scheme experience	5,000	(11,000)
Actuarial gains due to changes in demographic assumptions	(4,000)	(1,000)
Actuarial gains due to changes in financial assumptions	(6,000)	(198,000)
Benefits paid and expenses	(13,000)	(11,000)
Defined benefit obligation at end of period	**404,000**	**401,000**

Pension fund (continued)

The fair values of the scheme assets and expected rates of return, the present value of the scheme liabilities and the resulting deficit are:

	31 March 2024	31 March 2023
	£'000	£'000
Global equity	33	6
Absolute return	13	4
Distressed opportunities	12	10
Credit relative value	11	12
Alternative risk premia	10	1
Emerging markets debt	4	2
Risk sharing	19	24
Insurance-linked securities	2	8
Property	13	14
Infrastructure	33	38
Private debt	13	15
Opportunistic illiquid credit	13	14
High yield	-	1
Cash	6	2
Long lease property	2	10
Secured income	10	15
Liability driven investment	133	152
Currency hedging	-	1
Net current assets	1	1
Total market value of assets	328	330
Present value of scheme liabilities	(404)	(401)
Defined benefit liability to be recognised	**(76)**	**(71)**

19. Analysis of movements in restricted funds

	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
Homeless young people support:					
Big Lottery	39,658	97,360	(92,259)	-	44,759
Henry Smith	-	60,000	(60,000)	-	-
Sport England	6,286	-	(6,263)	(23)	-
GM Walking Fund	2,000	-	(2,000)	-	-
National Lottery Community Fund	5,000	-	(5,000)	-	-
Duchy of Lancaster Benevolent Fund	-	-	(146)	1,500	1,354
Garfield Weston	-	30,000	(30,000)	-	-
St James' Place	-	10,000	(10,000)	-	-
Screwfix	-	4,950	-	-	4,950
Bolton Community Homes	-	1,000	-	-	1,000
St Martins School Trust	-	10,000	-	-	10,000
Total restricted funds	**52,944**	**213,310**	**(205,668)**	**1,477**	**62,063**

Prior year

	1 April 2022	Income	Expenditure	Transfers	31 March 2023
	£	£	£	£	£
Homeless young people support:					
Big Lottery	37,685	92,241	(90,268)	-	39,658
Henry Smith	-	60,000	(60,000)	-	-
Bolton CVS	-	15,000	(15,000)	-	-
Every Mind Matters	-	500	(500)	-	-
Sport England	-	7,150	(864)	-	6,286
GM Walking Fund	-	2,000	-	-	2,000
National Lottery Community Fund	-	10,000	(5,000)	-	5,000
Total restricted funds	**37,685**	**186,891**	**(171,632)**	**-**	**52,944**

Name of restricted fund	Description, nature and purposes of the fund
Big Lottery	Funding towards mental health projects
Henry Smith	Funding for a Child Sexual Exploitation Worker and Care Leaving Support Worker
Sport England	Funding towards sport activities for Backup residents
GM Walking Fund	Funding towards walking projects
National Lottery Community Fund	Funding for the Positive Activities Project
Duchy of Lancaster Benevolent Fund	Funding for the Cooking and Eating Together Project
Bolton CVS	Funding towards advice, support and mentoring to 16-25 year olds
Every Mind Matters	Funding towards mental health projects
Garfield Weston	Funding for salary costs on the Chances Project
St James' Place	Funding for salary costs on the REDDS Project
Screwfix	Funding to renovate the communal room at Greenbank
Bolton Community Homes	Funding to train young people to operate The Van
St Martins School Trust	Funding for salary costs on the Chances Project

20. Analysis of movements in unrestricted funds

	1 April 2023 £	Income £	Expenditure £	Actuarial gain/(loss) £	Transfers £	31 March 2024 £
General fund	438,289	3,284,377	(3,016,321)	-	(1,477)	704,868
Defined benefit pension deficit	(71,000)	-	18,377	(23,377)	-	(76,000)
Total unrestricted funds	**367,289**	**3,284,377**	**(2,997,944)**	**(23,377)**	**(1,477)**	**628,868**

Prior year

	1 April 2022 £	Income £	Expenditure £	Actuarial gain/(loss) £	Transfers £	31 March 2023 £
General fund	434,468	3,063,611	(3,059,790)	-	-	438,289
Defined benefit pension deficit	(67,000)	-	17,537	(21,537)	-	(71,000)
Total unrestricted funds	**367,468**	**3,063,611**	**(3,042,253)**	**(21,537)**	**-**	**367,289**

21. Analysis of net assets between funds

Current year	General funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	27,889	-	27,889
Net current assets	676,979	62,063	739,042
Defined benefit pension liability	(76,000)	-	(76,000)
Total funds	628,868	62,063	690,931

Previous year	General funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	49,456	-	49,456
Net current assets	388,833	52,944	441,777
Defined benefit pension liability	(71,000)	-	(71,000)
Total funds	367,289	52,944	420,233

22. Operating lease commitments

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	63,000	63,000
Between two and five years	63,000	126,000
	126,000	**189,000**

23. Reconciliation of net expenditure to net cash flow from operating activities

	2024 £	2023 £
Net income for the year	270,698	15,080
Depreciation	27,369	24,986
Defined benefit pension adjustment	5,000	4,000
Interest from investments	(645)	(722)
(Increase)/decrease in debtors	(282,134)	60,113
(Decrease)/increase in creditors	(133,081)	83,915
Net cash (used in)/generated by operating activities	(112,793)	187,372

24. Analysis of changes in net debt

	1 April 2023 £	Cash flows £	31 March 2024 £
Cash at bank and in hand	494,088	(117,950)	376,138
Borrowings excluding overdrafts	(10,272)	10,272	-
	483,816	(107,678)	376,138

BACKUP NORTH WEST

England & Wales - Charity number 1064698

Accounts

Company number:03399617

Charity Number: 1064698

BACKUP North West

Report and financial statements
For the year ended 31 March 2023

Backup North West

Financial Statements

For the Year Ended 31 March 2023

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Backup North West

Key Organisational Information

For the Year Ended 31 March 2023

Company number	03399617
Charity number	1064698
Registered office and operational address	Bridgeman House, 77 Bridgeman Street, Bolton, BL3 6BY

Charity Trustees and Company Directors (as at 31st March 2023)

• Dr Steve Sharples	Chair
• Lisa Tulip (was Charles)	Vice Chair
• Joan Wyatt	Treasurer
• Maura Jackson	Secretary
• Gail Hounslea	
• Resma Patel (resigned 9 May 2022)	
• Ian Bell	
• Maggie Bruce	
• Gary Malcomson (resigned 29 September 2022)	
• David Morgan	
• Victoria Mair	
• Mark Turnbull	
• Paul Pritchard (appointed 27 October 2022)	
• Gabrielle Turton McBride (appointed 23 February 2023)	

Councillor S Patel is a Bolton MBC representative nominated to sit on the Board of Trustees.

No Trustees have held title to property belonging to the charity during the reporting period or at the date of approval.

Key management Personnel	Maura Jackson - Chief Executive Vacant – Director of Services Paulette Campbell – Director of Business Laura Pendlebury – Director of Income and Partnerships
Bankers	Co-operative Bank plc, 1 Balloon Street, Manchester, M60 4EP
Solicitors	Aspinall & Co, 15 Wood Street, Bolton, BL1 1EB
Auditors	Barlow Andrews 78 Chorley New Road, Bolton, BL1 4BY

Backup North West

Annual Report of The Board of Trustees

For the Year Ended 31 March 2023

The Trustees present their report and the audited financial statements for the year ended 31st March 2023. Included within the Trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The Board of Trustees and Backup colleagues reviewed the long term business plan this year 2023 - 2026 and have 4 key areas identified as priority:-

1. Place
2. People
3. Partnerships
4. Profile

The overall aim of the organisation remains the same however we see our primary function to support young people. We do this by addressing issues caused by homelessness and work to stop repeat homelessness for young people by intervening and supporting them into a positive alternative. The objects of the charity are to **"relieve poverty and the distress causes thereby, and in particular to provide single young people without settled housing accommodation ("the client group") with short term accommodation and the help educate and counsel such young people."**

The main activities include:-

- Provision and management of accommodation that is furnished and decorated.
- Needs and risk assessment of all referrals received for supported accommodation.
- Support planning and reviews. This is also now for young people who are looked after but may not be living in BACKUP services or be homeless.
- Provision of signposting, advice, training and education, group work, counselling, sport and leisure activities on a variety of matters.
- Risk management.
- Housing Management.
- Coordinating and liaising with other agencies across all sectors for the benefit of young people.
- Crisis intervention, prevention and management.
- Safeguarding.

The new Business Plan 2023-2026 was launched in April 2023.

ENDING YOUTH HOMELESSNESS

BACKUP NORTH WEST STRATEGY 2023 – 2025

Accommodation and support for young people.

BACKUP

OUR MISSION

BACKUP North West believes no young person should experience homelessness. For those that do, BACKUP aims to ensure that:-

1. THIS IS THE ONE AND ONLY TIME IN THEIR LIFE THEY DO EXPERIENCE IT.
2. THEY LOOK BACK ON THIS EXPERIENCE AND RECALL BEING SUPPORTED AND VALUED.

- By educating young people how to access and sustain a tenancy.
- By enabling young people to improve all areas of their lives.
- By engaging with young people, listening and encouraging.
- By empowering young people to be safe and independent.

OUR VISION

PLACE
Provide outstanding support / housing.

PEOPLE
Delivered by the most committed and best people.

PARTNERSHIPS
Supported by strong, robust and reciprocated partnerships.

PROFILE
Resulting in amazing outcomes and opportunities for young people and a 1st class reputation as a service provider across all sectors.

OUR VALUES

COMMITMENT | HONESTY | EMPATHY | EMPOWERMENT | RESILIENCE | RESPECT | SUPPORT

CONTACT US

Bridgeman House,
77 Bridgeman Street,
Bolton, BL3 6BY

T: 01204 [redacted]
E: mail@backup-charity.org.uk
W: www.backup-charity.org.uk

Full document available at: www.backup-charity.org.uk

Vision and Values

BACKUP believes no young person should experience homelessness. For the young people that do, we aim to be an outstanding provider of high quality, holistic housing and support services.

Mission statement

BACKUP aims to prevent homelessness among 16 – 25 years olds by providing supported housing consisting of furnished accommodation and tailored packages of support which include emotional and practical help with all areas of independent living.

Aims

- To empower young people to live independently in their community
- To prevent repeat homelessness and sustain tenancies
- To respond to emerging needs of young people
- To enable young people to improve their social and economic welfare

Values

- Respect
- Honesty
- Commitment
- Empowerment
- Empathy
- Resilience
- Support

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Organisational Governance

Bolton Young Persons Housing Scheme was established in 1992 and changed its' name to BACKUP North West in 2018.

BACKUP is a company limited by guarantee and a registered charity. The Memorandum and Articles of Association were signed on 24 June 1997 and the company was incorporated on 7 July 1997. These were amended on 8th March 2018 to reflect the new charity name and articles.

All the Trustees sit as members of BACKUP Board. Bolton MBC nominates a Trustee to the Board and currently this is Councillor S. Patel. The Trustees meet every month to administer the charity. The CEO is appointed by the Board and is responsible for the day to day operation of the charity. In 2015/16 a sub group was established to support financial matters and reports back to the Board quarterly. 3 board members attend this along with the CEO and Director of Business.

We recruit new Trustees who live, study or work in Bolton, who share our aims and support the work of the charity. Prospective Trustees go through a formal safer recruitment process and provide references before a formal invitation is made for them to become a Trustee. The prospective trustee attends 3 meetings before formally joining the Board and then this is confirmed at the next AGM. Induction training is available for all new Trustees and other training is available to all Trustees as required. In 2023 4 Trustees completed accredited Health and Safety for Leaders training. 6 Trustees and the CEO also competed accredited Safeguarding for Leaders training. 4 Trustees also attended Trustee training through CVS.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31/3/23 was 12. The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

Statement of responsibilities of the Trustees

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

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

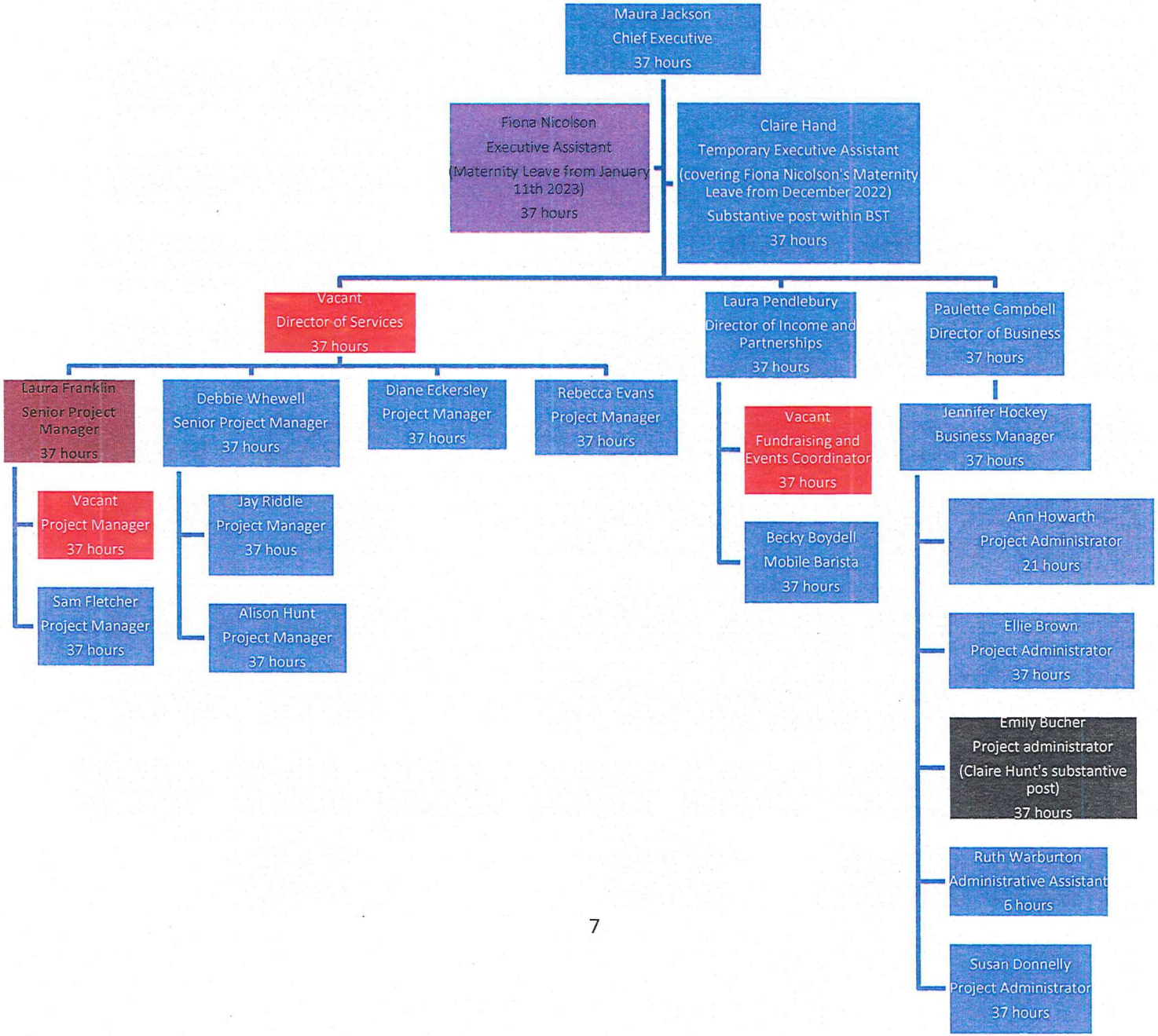
Related Parties

BACKUP has close working relationships with Bolton MBC's Community Housing Services, Bolton at Home, Leaving Care Team, Irwell Valley Homes, Youth Offending Team and Adult Services. We deliver support services on behalf of: Irwell Valley Homes, Bolton at Home, Mosscare St Vincents, Places for People and Onward. As noted above, Bolton MBC nominates a Trustee to the BACKUP Board.

In our service delivery we are supported by a number of local and regional individuals, churches and businesses. These include National Lottery, Henry Smith Charity, Bolton at Home, Homeless Link, Greenalghs Craft Bakery, Nandos, Carrs Pasties, Warburtons Bakery Ltd, Tesco and CVS; Bolton Fund. The full lists of funders, sponsors, donors and Guardians are detailed in our annual report.

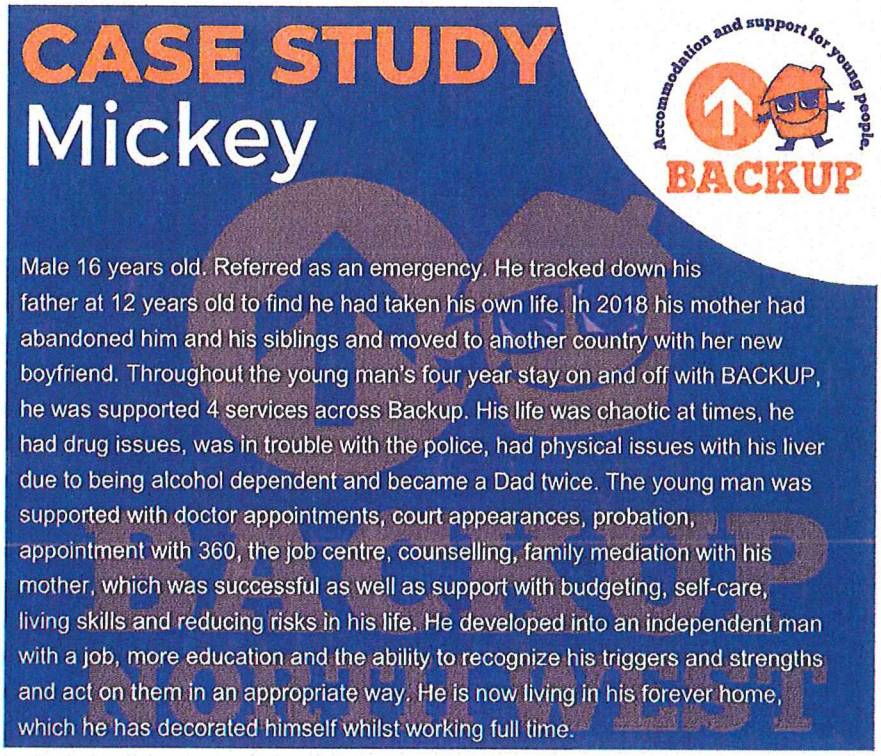
In order to achieve our aims and objectives we work and collaborate strategically with other partners both locally and nationally. BACKUP are active members of the local Interagency Forum working with local providers of homeless and support services to benefit the organisation and our clients and Bolton CVS. Nationally we are members of Homeless Link Charity. We work alongside and are members of Institute of Directors, Chamber of Commerce and Foyer Federation.

People


Maura Jackson
Chief Executive
37 hours
Fiona Nicolson
Executive Assistant
(Maternity Leave from January 11th 2023)
37 hours
Claire Hand
Temporary Executive Assistant
(covering Fiona Nicolson's Maternity Leave from December 2022)
Substantive post within BST
37 hours
Vacant
Director of Services
37 hours
Laura Pendlebury
Director of Income and Partnerships
37 hours
Paulette Campbell
Director of Business
37 hours
Laura Franklin
Senior Project Manager
37 hours
Debbie Whewell
Senior Project Manager
37 hours
Diane Eckersley
Project Manager
37 hours
Rebecca Evans
Project Manager
37 hours
Vacant
Fundraising and Events Coordinator
37 hours
Jennifer Hockey
Business Manager
37 hours
Vacant
Project Manager
37 hours
Jay Riddle
Project Manager
37 hous
Sam Fletcher
Project Manager
37 hours
Alison Hunt
Project Manager
37 hours
Becky Boydell
Mobile Barista
37 hours
Ann Howarth
Project Administrator
21 hours
Ellie Brown
Project Administrator
37 hours
Emily Bucher
Project administrator
(Claire Hunt's substantive post)
37 hours
Ruth Warburton
Administrative Assistant
6 hours
Susan Donnelly
Project Administrator
37 hours


Laura Franklin
Senior Project Manager
37 hours
Lucas Project
Project Front Door
Victoria Defraeye
Deputy Project Manager
Greenbank
18.5 hours
Sam Fletcher
Project Manager
37 hours
Michelle Darcy
Support Worker
32 hours & 48 sleep-ins
Meghan Evans
Support Worker
32 hours & 48 sleep-ins
Jamie-Leigh Gatrick
Support Worker
24 hours & 52 sleep-ins
Judith Kanyange
Support Worker
32 hours & 48 sleep-ins
Ann Nicholls
Support Worker
32 hours & 48 sleep-ins
Dave Schofield
Support Worker
32 hours & 48 sleep-ins
Jo Windle
Support Worker
32 hours & 48 sleep-ins
Fiona Woodward
Support Worker
12 hours & 24 sleep-ins
Hannah Walsh
Trainee Support Worker
12 hours & 24 sleep-ins
Vacant
Project Manager
37 hours
Kath Battersby
Support Worker
32 hours & 52 sleep-ins
Gail Hession
Support Worker
32 hours & 52 sleep-ins
Vacant
Support Worker
16 hours & 26 sleep-ins
Jeanette Morris
Support Worker
16 hours & 52 sleep-ins
Vacant
Support Worker
32 hours & 52 sleep-ins
Kelly Reynolds
Support Worker
32 hours & 52 sleep-ins
Courtney Samuels
Trainee Support Worker
32 hours & 52 sleep-ins
Sarah Leech
Trainee Support Worker
32 hours & 52 sleep-ins
Debbie Whewell
Senior Project Manager
37 hours
Diane Eckersley
Project Manager
37 hours
Rebecca Evans
Project Manager
37 hours
Loft House
Redds Place
Chances
Outreach
Alison Hunt
Project Manager
37 hours
Daniel Lloyd
Support Worker
32 hours & 92 sleep-ins
Diane Charnock
Support Worker
32 hours & 92 sleep-ins
Elaine Chapman
Support Worker
32 hours & 92 sleep-ins
Glen Birchall
Support Worker
32 hours & 92 sleep-ins
Lee Woods
Support Worker
32 hours & 92 sleep-ins
Rohan Vanhorn
Support Worker
32 hours & 92 sleep-ins
Sharon Matthews
Support Worker
32 hours & 92 sleep-ins
Tracey McGowan
Support Worker
37 hours & 92 sleep-ins
Jay Riddle
Project Manager
37 hours
Craig Fitzsimmons
Support Worker
39.4 hours & 45.5 sleep-ins
Gina Gardner
Support Worker
39.4 hours & 45.5 sleep-ins
Lynn McDermott
Support Worker
39.4 hours & 45.5 sleep-ins
Mandy Peters
Support Worker
39.4 hours & 45.5 sleep-ins
Paula Davenport
Support Worker
39.4 hours & 45.5 sleep-ins
Vacant
Support Worker
39.4 hours & 45.5 sleep-ins
(Rachel Entwistle, substantive post)
Vacant
Support Worker
39.4 hours & 45.5 sleep-ins
Millie Franklin-Hamer
Trainee Support Worker
39.4 hours & 45.5 sleep-ins
Dorran Noel
Support Worker (homeless mentor)
37 hours
Jo Cole
Support Worker (healthy relationships / wellbeing)
37 hours
Jon McArthur
Support Worker (mental health)
37 hours
John Trevett
Support Worker (homeless mentor and LAC)
37 hours
Julie Barlow
Support Worker (mental health)
37 hours
Vacant
Support Worker (homeless mentor)
20 hours
Claire Lindsay
Deputy Project Manager
37 hours
Janet Ainscow
Support Worker
37 hours
Janet Crompton
Support Worker
29 hours
Julie Spedding
Support Worker
37 hours
Karen Whittle
Support Worker
18.5 hours
Rachel Keegan
Support Worker
29 hours
Hannah Grogan
Support Worker
37 hours
(start date to be confirmed)
Vacant
Support Worker
37 hours
Rachel Entwistle
Support Worker
37 hours (temporary cover, substntive post is at Redds)

Review of activities



Our objectives for this year were to 1) improve financial stability, 2) be well governed and risk aware 3) be inclusive and diverse and 4) be safe and secure. From a business perspective it was also to continue to deliver high quality services to young people and to continuously develop as a first-class employer.

The young people are only defined by age, 16 – 25 years but no other characteristic other than they are homeless or at risk of becoming homeless and are in insecure situations or are at risk. In the main the young people require support around domestic abuse, addictions, self-harm, exploitation, neglect, safeguarding, mental ill health, poverty, lack of employment of education and many more.

Key Challenges

- It has been difficult to recruit to vacant support worker roles, a national issue.
- High demands for bank workers to cover and overtime as a result.
- Vacant Director of Services role has left services "feeling" unsupported
- BMBC required 2 submissions of full tender processes to retain role as a provider.

Key Achievements

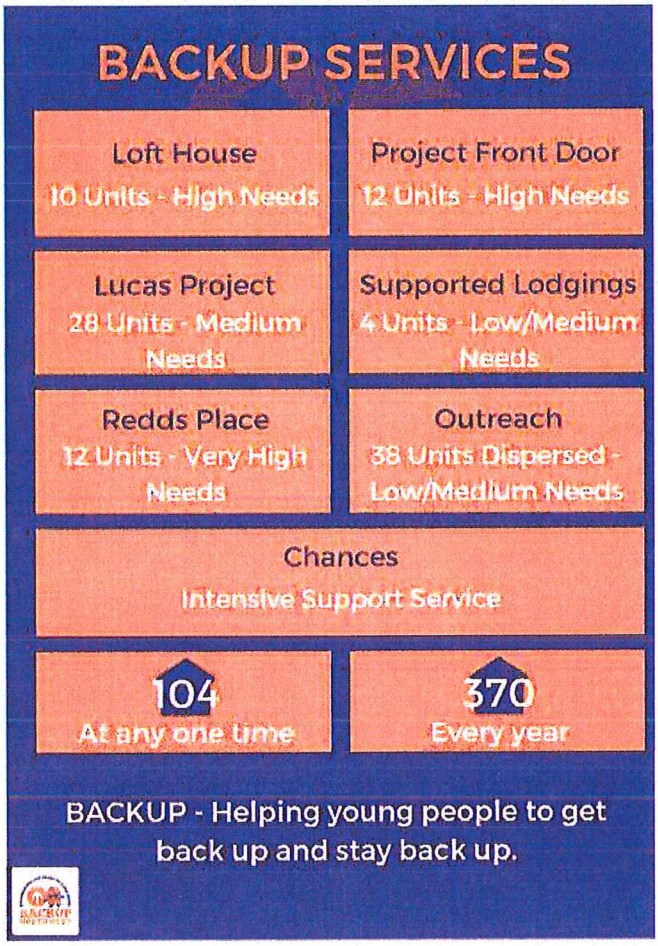
- Securing both BMBC contracts
- New Garfield Weston funding
- Great attendance and feedback from fundraising events and AGM
- Secured resources for new Director of Income and Partnerships
- Delivered excellent outcomes for young people
- Recruited 4 trainee support workers

Some of the main issues colleagues have supported young people with this year have included:-

- Domestic Violence
- Sexual exploitation
- Debt/Finances
- Substance abuse
- Relationship issues (familial and partners)
- Education and (un)Employment
- Life skills
- Emotional and Practical help
- Suicide attempts
- Self-harm
- Mental Health
- Sexuality and gender identity

Unemployment, job readiness and mental health continue to be the largest growing areas of work for BACKUP.

Services Available







Impact

Referrals are higher than last year with 291 referrals received (276 last year) and accommodated 229 (163 last year). We have started to see an increase into 2023/24. 36% were under 18 and 25% were leaving care. 73% moved on successfully.

Turnover is still slower due to void work and repairs taking much longer due to difficulties and costs for landlords acquiring materials and contractors. This has created low turnover in allocations and the waiting times have hit 4 months which is the highest it's been in 5 years. The complexity of issues faced by young people supported by Backup has continued to increase. Growing numbers of mental health issues, gender transitions, religious and cultural factors, high risk domestic abuse and sexual exploitation and financial exploitation continue. Backup colleagues successfully intervened in 78 suicide attempts this year.

We have had no evictions, however 9% were temporarily excluded due to serious breaches of occupancy conditions which is a decrease of 2% from last year.

We meet our charitable objects by empowering young people, increasing their confidence to live independently and be economically active. To this end we offer a variety of services designed to meet the diverse needs of young homeless people including 1:1 support, group work, accompanied visits, off site training and support.

Outcomes

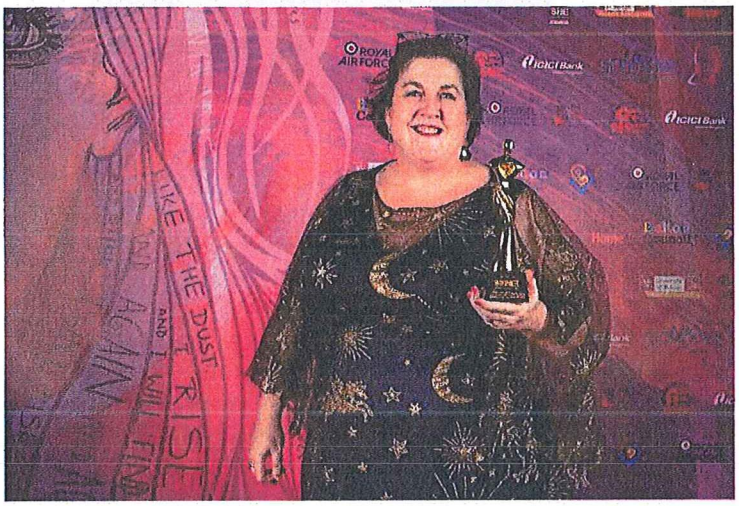
The overall outcome of work with young people has been amazing and the successes of young people continue to be outstanding and a credit to their resilience and strengths. In addition, as an organisation there were more achievements.

- Backup turned 30 years old.
- We had a management restructure, created new posts and promoted from within and now have a structure where you could literally start as a volunteer and end up as CEO.
- We featured in 19 positive articles in the Bolton News and Lancashire Magazine. Featured in Radio Interviews on Bolton FM, BBC Radio Lancashire and Manchester.
- Heather Small, the voice of M People headlined at our Gala Ball.
- Miranda Hart and Heather Small featured in our celebratory music video; Moving On UP.
- We produced a feature film; Tales of Triumph, screened at the AGM in front of 150 guests.

- We had a sell out ladies lunch as well as other charity fundraising events.
- We recruited 2 new Directors.
- We accommodated 229 new young people.
- A young resident Ameena, shadowed the CEO for a day, to find out more about the role and responsibilities and share her experiences of the service.
- 3 colleagues gave evidence in the Coroners Court after the death of one of our clients, they were so brave.
- A colleague shoulder charged a bathroom door open to intervene in a young person's suicide attempt and saved them.
- We bypassed our own referral procedures twice to stop someone from rough sleeping and get them off the streets (parks).

Awards

The charity, CEO and colleagues are winning awards and it is good for business and positive promotion of Bolton.



Backup won Team of the Year at She Inspires 2022
CEO won Leadership Award at She Inspires 2022
CEO won Bolton Business Awards, Woman of the Year 2023



Financial Review
We received our annual contract income of £471,000 from Bolton MBC, other grants from Big Lottery, Henry Smith, as well as individual and personal donations and fundraising. This year's fundraising income has increased as we emerge from the pandemic, with £53,084 in fundraising.

This includes the financial support from our growing number of Guardians. A Guardian is a local business or individual who sponsors our organisation for £500 a year to help directly assist young people experiencing crisis and hardship.

The organisation is monitored against a variety of contracts or grants with conditional targets attached. Formal reports are submitted against these either quarterly or annually depending on the funder/commissioner. With the local authority contract we meet the contract and monitoring officer quarterly to go through the reports. In all reports this year we have exceeded contractual targets.

Due to demand voids have been low so income across all services has been high.

Reserves Policy and risk management

We ended the year with a surplus of £15,080. This would have been higher but for an adjustment in the Pensions deficit. This has been transferred into reserves in order to fulfil the organisations reserve policy. Our total reserves now amount to £420,233. Our free reserves amount to £317,833, after accounting for £52,944 held in restricted funds and £49,456 tied up in fixed assets.

Please refer to the Reserves Policy document agreed at Board January 2022 in full to see a breakdown of winding up parts or all of the charity and what that would cost. This is based on financial commitments and contractual obligations to colleagues, properties leased and services delivered. The policy shows amounts required based on 100% shut down or loss of parts of the organisation. This policy is reviewed annually in line with the Risk Register.

The Trustee Board examines the major financial and other risks that face BACKUP each year. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the Scheme in the future. Risks are managed and monitored at each Board meeting. There is a risk register which is reviewed annually.

The Trustees are confident that despite the reduction of reserves in the prior year due to an isolated set of pandemic related circumstances BACKUP is a going concern and have future financial projections of at least 36 months.

Future Plans

In the next 12 months the aims include:-

- Acquire new accommodation to act as Move ON options for young people who have completed Backup placements
- Build up our profile and expand partnerships/networks.
- Sustain all current service delivery.
- Review and improve all quality standards.
- Improve access to services.
- Recruit the best people to our job vacancies

There are no plans to change the charity objectives but simply to look at options of providing more of the same outside of Bolton with some extras inside Bolton. Move on accommodation is an issue as stock is depleted and demand outweighs demand nationally. Backup plan to explore delivery of its own move on stock.

Remuneration Policy
BACKUP are a living wage employer. We are committed to paying our staff fairly. We had a pay and grade review in 2021 and (re)assessments of all roles were undertaken agreeing skills, knowledge and competencies required for each role. The entire staff team are paid within a transparent pay scale framework. This framework was completed by an external consultant and discussed and accepted at Board without the CEO being present. There has been no change to this except a cost of living increase.

Linked to this is an appraisal and increment policy.

Public Benefit
All our activities are undertaken to further our charitable purpose for the public benefit. We focus on the provision of accommodation and support for single, homeless young people. We provide 106 units of accommodation across the organisation. There are no rigid exclusions: we conduct a risk assessment to ascertain whether the service is best suited to a young person's needs. There are no fees charged to the recipients of this service.

Fundraising Policy
BACKUP has a fundraising policy which highlights the procedures and approaches we will and won't take to raise funds. We are registered with the Funding Regulator.

Registered with FUNDRAISING REGULATOR

In 2023 we restructured the fundraising team to create a new Director of Income and Partnerships role who oversees income, grants, events and social enterprise. Alongside a fundraising officer they manage charity events, campaigns, promote the charity at corporate events and to support other people raising money with literature, marketing products etc.

We are GDPR compliant and only communicate our events and fundraising activities to those who have agreed to remain on the circulation lists and we advertise on social media.

Our policy is a non-aggressive approach. We will never use an outsource fundraising to an external company or use professional fundraisers, street based collectors or other to approach any members of the public. Our approach also prevents any direct requests for money, the CRM on which our supporters are registered sends out flyers and posters for events and newsletters but never direct appeals for cash.

When planning events, we even consider timing so as not to appear to be asking the same people for sponsorship or support. Those involved with fundraising meet monthly and discuss previous and planned fundraising activity, promotion and marketing. The reputation of the organisation is very important to us so we have opted for a lower number of high quality events and ensure people who support those are valued and appreciated.

We pride ourselves on an ethical and value based approach to fundraising, we do not cold call, we do not ask for repeated donations or support and every contact we have is done on a consensual basis.

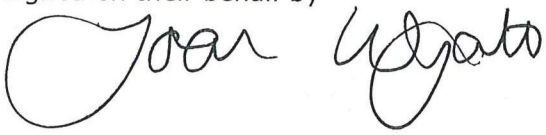
We have never received any complaints about our approach to fundraising.

Auditors

Barlow Andrews Chartered Accountants were reappointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The Trustees' annual report has been approved by the Trustees on 5 December 2023 and signed on their behalf by



Joan Wyatt

Treasurer and Trustee

Independent Auditor's Report
To The Members of Backup North West
For the Year Ended 31 March 2023

Opinion

We have audited the financial statements of Backup North West for the year ended 31 March 2023 which comprise the statement of financial activities, the 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 applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of Companies Act 2006.

Basis of 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which 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, the trustees (who are also directors of Backup North West for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

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

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative or potential bias.

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

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

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

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

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

Use of our report

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

David Kay FCA (Senior Statutory Auditor)
For and on behalf of Barlow Andrews LLP
Chartered Accountants and Statutory Auditors
Carlyle House, 78 Chorley New Road, Bolton

5 December 2023

Backup North West
Statement of Financial Activities (Including Income and Expenditure Account)
For the Year Ended 31 March 2023

	Notes	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	76,435	-	76,435	17,096	-	17,096
Charitable activities:							
Homeless young people support	4	2,933,370	186,891	3,120,261	2,250,874	271,133	2,522,007
Other trading activities	6	53,084	-	53,084	50,641	-	50,641
Investments	5	722	-	722	901	-	901
Total income		**3,063,611**	**186,891**	**3,250,502**	**2,319,512**	**271,133**	**2,590,645**
Expenditure on:							
Raising funds	7	30,069	-	30,069	11,536	-	11,536
Charitable activities:							
Homeless young people support	8	3,012,184	171,632	3,183,816	2,536,688	233,448	2,770,136
Total expenditure		**3,042,253**	**171,632**	**3,213,885**	**2,548,224**	**233,448**	**2,781,672**
Net income/(expenditure) before gains/(losses) on defined benefit pension scheme	10	**21,358**	**15,259**	**36,617**	**(228,712)**	**37,685**	**(191,027)**
Transfers between funds		-	-	-	10,000	(10,000)	-
Actuarial gains /(losses) on defined benefit pension scheme		(21,537)	-	(21,537)	56,827	-	56,827
Net movement in funds for the year		**(179)**	**15,259**	**15,080**	**(161,885)**	**27,685**	**(134,200)**
Fund balances brought forward		367,468	37,685	405,153	529,353	10,000	539,353
Fund balances carried forward		**367,289**	**52,944**	**420,233**	**367,468**	**37,685**	**405,153**

Backup North West
Balance Sheet
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	14	49,456	47,576
		49,456	47,576
Current assets			
Debtors	15	233,038	293,151
Cash at bank and in hand	16	494,088	332,860
Total current assets		727,126	626,011
Creditors: Amounts falling due within one year	17	(285,349)	(190,850)
Net current assets		**441,777**	**435,161**
Creditors: Amount falling due after more than one year	18	-	(10,584)
Net assets excluding defined benefit pension liability		**491,233**	**472,153**
Defined benefit pension liability	19	(71,000)	(67,000)
Total net assets		**420,233**	**405,153**
The funds of the charity:			
Restricted funds	20	52,944	37,685
Unrestricted funds	21	367,289	367,468
Total charity funds		**420,233**	**405,153**

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 20 to 40 were approved by the Board of Trustees on 5 December 2023 and signed on their behalf by:

Joan Wyatt

Joan Wyatt (Trustee)

Backup North West
Statement of Cash Flows
For the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash generated by/(used in) operating activities	24	187,372	(201,180)
Cash flows from investing activities:			
Interest from investments		722	901
Purchase of tangible fixed assets		(26,866)	(19,399)
Cash used in investing activities		**(26,144)**	**(18,498)**
Increase/(decrease) in cash and cash equivalents in the year		161,228	(219,678)
Cash and cash equivalents at the beginning of the year		332,860	552,538
Total cash and cash equivalents at the end of the year		**494,088**	**332,860**

1. Accounting Policies

Charity information

Backup North West is a charitable company limited by guarantee, incorporated on 7 July 1997 in England and Wales. The registered office is Bridgeman House, 77 Bridgeman Street, Bolton.

a) ***Basis of accounting***

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

b) ***Preparation of financial statements on a going concern basis***

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees are not aware of any material uncertainties which could impact the charitable company's ability to continue. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

c) ***Income***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measure reliably.

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

Income from fundraising activities is recognised once the event has taken place and the monies have been collected.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d) ***Donated services and facilities***

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the Trustees' annual report for more information about their contribution.

1. Accounting Polices (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) ***Interest receivable***

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

f) ***Fund accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) ***Expenditure***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs directly incurred by the charity in the delivery to beneficiaries of its core activities and services, including grants administration. The support costs associated with delivery of these activities and services is also included.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include those central functions which assist the work of the charity but do not directly undertake charitable activities. They are allocated to the activity cost categories on bases consistent with the use of the resources, as set out in note 9.

h) ***Allocation of support costs***

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The charity has only one material activity and therefore these costs are not apportioned.

i) ***Operating leases***

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

1. Accounting Polices (continued)

j) ***Tangible fixed assets***
Individual assets which are expected to last more than 12 months are capitalised and included at cost.

Depreciation is provided to write off each asset over its estimated useful life, taking into account estimated residual value, as follows:

Plant & machinery	33% Straight line
Office equipment	33% Straight line
Motor vehicles	25% Reducing balance

k) ***Debtors***
Trade and other debtors are recognised at the settlement amount due.

l) ***Cash at bank and in hand***
Cash at bank and in hand includes cash and short term highly liquid bank deposits.

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

Deferred income is income which is included in the year in creditors or has been received into the bank, but which relates to a subsequent period, such as a grant relating specifically to a future period, is recognised in the Statement of Financial Activities of that period.

n) ***Financial instruments***
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price and subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, which include trade and other creditors, are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method. Financial liabilities classified as receivable within one year are not amortised.

1. Accounting Polices (continued)

o) ***Pensions***

The Charity participates in the Social Housing Pension Scheme (SHPS); which is a multi-employer scheme, which provides benefits to some 500 non-associated employers. It is run by The Pension Trust (TPT).

The disclosures in the accounts follow the requirements of Section 28 of FRS102 in relation to multi-employer funded schemes in which the Charity has a participating interest.

The schemes are classified as last man standing arrangements. Therefore, each employer is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme.

Participating employers are legally required to meet their share of the scheme deficit on an annuity.

p) ***Employee benefits***

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. Key Judgements

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income from donations and legacies

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Donations	76,435	-	76,435	17,096	-	17,096
Total	**76,435**	**-**	**76,435**	**17,096**	**-**	**17,096**

4. Income relating to charitable activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Homeless young people support:						
YPT local authority contract	471,067	-	471,067	472,570	-	472,570
Big Lottery	-	92,241	92,241	-	90,445	90,445
Warburtons	-	-	-	-	3,000	3,000
Bolton at Home	-	-	-	65,000	45,938	110,938
Henry Smith	-	60,000	60,000	-	30,000	30,000
The Charity Service	-	-	-	-	3,000	3,000
Bolton CVS	-	15,000	15,000	-	24,000	24,000
Department of Work and Pensions	-	-	-	-	64,750	64,750
St James' Place Charitable Foundation	-	-	-	-	10,000	10,000
The Van	13,619	-	13,619	12,937	-	12,937
National Lottery Community Fund	-	10,000	10,000	-	-	-
Other grants & contracts	37,207	9,650	46,857	24,646	-	24,646
Accommodation income from houses	2,411,477	-	2,411,477	1,675,721	-	1,675,721
	2,933,370	**186,891**	**3,120,261**	**2,250,874**	**271,133**	**2,522,007**

5. Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

6. Income from other trading activities

	2023 £	2022 £
Fundraising events	53,084	37,051
Government Grants	-	13,590
	53,084	**50,641**

All other income is unrestricted.

7. Cost of raising funds

	2023 £	2022 £
Fundraising costs	30,069	11,536
	30,069	**11,536**

All expenditure on cost of raising funds is unrestricted.

8. Analysis of expenditure on charitable activities

	Homeless young people support	Total 2023	Total 2022
	£	£	£
Costs			
Staff	2,042,350	2,042,350	1,736,369
Travel & subsistence	2,867	2,867	3,048
Training	33,596	33,596	31,920
Recruitment	36,441	36,441	7,925
Rent, rates & insurance	172,013	172,013	141,751
Housing rents & householder fees	153,205	153,205	140,348
Property maintenance	107,086	107,086	173,117
Light & heat	73,064	73,064	41,107
Resettlements/residents costs	49,676	49,676	26,695
Telephone, postage & stationery	28,216	28,216	32,062
Computer & software	33,016	33,016	27,664
Office & sundry	80,775	80,775	71,754
Professional fees	24,572	24,572	15,492
Depreciation	24,986	24,986	23,156
Bank charges	2,355	2,355	2,417
Social investment interest	1,097	1,097	2,189
Bad debts	1,195	1,195	1,082
	2,866,510	2,866,510	2,478,096
Governance costs (see note 9)	88,026	88,026	95,674
Support costs (see note 9)	229,280	229,280	196,366
	3,183,816	**3,183,816**	**2,770,136**

	2023	2022
	£	£
Restricted expenditure	171,632	233,448
Unrestricted expenditure	3,012,184	2,536,688
	3,183,816	**2,770,136**

9. Analysis of governance and support costs

	Basis of allocation	Support 2023 £	Governance 2023 £	Support 2022 £	Governance 2022 £
Staff costs	Time spent	211,593	-	179,893	-
Staff support	Support	17,687	-	16,473	-
Audit and accountancy fees	Governance	-	79,683	-	89,572
Trustee meetings and AGM costs	Governance	-	8,343	-	6,102
		229,280	88,026	196,366	95,674

10. Net income/expenditure for the year

	2023 £	2022 £
Net expenditure for the year is stated after charging:		
Auditors' remuneration:		
Audit fee	9,504	5,000
Accountancy	3,168	3,280
Depreciation	24,986	23,156

11. Analysis of staff costs, trustee expenses and key management Personnel remuneration

	2023 £	2022 £
Staff costs during the year were as follows:		
Wages and salaries	2,002,492	1,708,589
Social security costs	187,429	152,286
Employer pension costs	64,022	55,387
	2,253,943	**1,916,262**
Allocated as follows:		
Charitable activities	2,042,349	1,736,369
Support costs	211,593	179,893
Governance costs	-	-
	2,253,943	**1,916,262**

Staff costs (continued)

One employee received emoluments between £70,001 and £80,000 (2022: 1 between £70,001 and £80,000).

The average number of staff employed during the period was 82 (2022: 76).

The key management personnel of the charity in 2023 comprise the trustees, the Chief Executive Officer, the Operational Manager and 2 Project Managers. The total employee benefits of the key management personnel of the charity were £225,769 (2022: £215,317).

12. Trustee remuneration and expenses, and related party transactions

Maura Jackson is a trustee of Backup North West, and is also the Chief Executive Officer of the organisation under a contract of employment. In her role as CEO, she received total remuneration, including employer pension contributions, in the band between £80,001 and £90,000 during the year. In the prior year she received total remuneration, including employer pension contributions, in the band between £70,001 and £80,000.

No trustees were reimbursed for travel or subsistence expenditure during the year (2022: £Nil).

Due to the nature of the charity's transactions, there are numerous transactions with other charities and organisations with which some of the trustees have an association. These are undertaken on an arm's length basis, which the charity is able to demonstrate.

There have been no donations received from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: Nil).

13. Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
YPT local authority contract	471,067	472,570
Job Retention Scheme	-	13,590
	471,067	**486,160**

There are no unfulfilled conditions and contingencies attaching to the grants.

14. Tangible Fixed Assets

	Plant & Machinery £	Motor Vehicles £	Computer Equipment £	Total £
Cost				
At 1 April 2022	89,309	20,274	64,689	174,272
Additions	21,907	-	4,959	26,866
At 31 March 2023	111,216	20,274	69,648	201,138
Depreciation				
At 1 April 2022	81,292	11,721	33,683	126,696
Charge for the year	6,634	2,138	16,214	24,986
At 31 March 2023	87,926	13,859	49,897	151,682
Net book value				
At 31 March 2023	23,290	6,415	19,751	49,456
At 1 April 2022	8,017	8,553	31,006	47,576

15. Debtors

	2023 £	2022 £
Trade debtors	104,762	212,893
Prepayments and accrued income	128,276	80,258
	233,038	**293,151**

16. Cash at bank and in hand

	2023 £	2022 £
Cash at bank and on hand	494,088	332,860
	494,088	**332,860**

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	21,459	41,684
Other creditors and accruals	172,431	79,841
Taxation and social security costs	64,283	41,028
Pension	16,904	12,623
Social Investment Loan	10,272	15,674
	285,349	**190,850**

Included in other creditors and accruals is deferred income of £29,105 (2022 - £28,265), being the element of income received in the year for expenditure which will occur in a later period.

18. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Social Investment Loan	-	10,584
	-	**10,584**

19. Pension fund

The charity provides pensions for employees through a scheme classified as a 'last man standing arrangement', which is administered by TPT Retirement Solutions. This means that the charity is potentially liable for other participating employers' obligations of those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase withdrawal from the scheme.

The major assumptions used by the actuary were:

	2023 % p.a.	2022 % p.a.
Discount rate	4.84	2.79
Inflation (RPI)	3.17	3.49
Inflation (CPI)	2.79	3.15
Salary growth	3.79	4.15
Allowance for commutation of pension for cash at retirement	75% of maximum allowance	75% of maximum allowance

Changes in the present value of the defined benefit obligation are as follows:

	2023 £	2022 £
Defined benefit obligation at start of period	603,000	615,000
Expenses	2,000	3,000
Interest expense	17,000	14,000
Actuarial (gains)/losses due to scheme experience	(11,000)	39,000
Actuarial gains due to changes in demographic assumptions	(1,000)	(9,000)
Actuarial (gains) due to changes in financial assumptions	(198,000)	(50,000)
Benefits paid and expenses	(11,000)	(9,000)
Defined benefit obligation at end of period	**401,000**	**603,000**

Pension fund (continued)

The fair values of the scheme assets and expected rates of return, the present value of the scheme liabilities and the resulting deficit are:

	31 March 2023	31 March 2022
	£'000	£'000
Global equity	6	103
Absolute return	4	21
Distressed opportunities	10	19
Credit relative value	12	18
Alternative risk premia	1	18
Fund of hedge funds	-	-
Emerging markets debt	2	16
Risk sharing	24	18
Insurance-linked securities	8	12
Property	14	14
Infrastructure	38	38
Private debt	15	14
Opportunistic illiquid credit	14	18
High yield	1	5
Opportunistic credit	-	2
Cash	2	2
Corporate bond fund	-	36
Liquid credit	-	-
Long lease property	10	14
Secured income	15	20
Liability driven investment	152	149
Currency hedging	1	(2)
Net current assets	1	1
Total market value of assets	330	536
Present value of scheme liabilities	(401)	(603)
Defined benefit liability to be recognised	**(71)**	**(67)**

20. Analysis of movements in restricted funds

	1 April 2022	Income	Expenditure	Transfers	31 March 2023
	£	£	£	£	£
Homeless young people support:					
Big Lottery	37,685	92,241	(90,268)	-	39,658
Henry Smith	-	60,000	(60,000)	-	-
Bolton CVS	-	15,000	(15,000)	-	-
Every Mind Matters	-	500	(500)	-	-
Sport England	-	7,150	(864)	-	6,286
GM Walking Fund	-	2,000	-	-	2,000
National Lottery Community Fund	-	10,000	(5,000)	-	5,000
Total restricted funds	**37,685**	**186,891**	**(171,632)**	**-**	**52,944**

Prior year

	1 April 2021	Income	Expenditure	Transfers	31 March 2022
	£	£	£	£	£
Homeless young people support:					
Big Lottery	-	90,445	(52,760)	-	37,685
Bolton at Home	-	45,938	(45,938)	-	-
Henry Smith	-	30,000	(30,000)	-	-
The Charity Service	-	3,000	(3,000)	-	-
Bolton CVS	-	24,000	(24,000)	-	-
Department of Work & Pensions	-	64,750	(64,750)	-	-
St James's Place	-	10,000	(10,000)	-	-
Warburtons	-	3,000	(3,000)	-	-
SSE	10,000	-	-	(10,000)	-
Total restricted funds	**10,000**	**271,133**	**(233,448)**	**(10,000)**	**37,685**

Name of restricted fund	Description, nature and purposes of the fund
Big Lottery	Funding towards mental health projects
Henry Smith	Funding for a Child Sexual Exploitation Worker and Care Leaving Support Worker
Bolton CVS	Funding towards advice, support and mentoring to 16-25 year olds
Every Mind Matters	Funding towards mental health projects
Sport England	Funding towards sport activities for Backup residents
GM Walking Fund	Funding towards walking projects
National Lottery Community Fund	Funding for the Positive Activities Project

21. Analysis of movements in unrestricted funds

	1 April 2022 £	Income £	Expenditure £	Actuarial gain/(loss) £	Transfers £	31 March 2023 £
General fund	434,468	3,063,611	(3,059,790)	-	-	438,289
Defined benefit pension deficit	(67,000)	-	17,537	(21,537)	-	(71,000)
Total unrestricted funds	**367,468**	**3,063,611**	**(3,042,253)**	**(21,537)**	**-**	**367,289**

Prior year

	1 April 2021 £	Income £	Expenditure £	Actuarial gain/(loss) £	Transfers £	31 March 2022 £
General fund	669,353	2,319,512	(2,564,397)	-	10,000	434,468
Defined benefit pension deficit	(140,000)	-	16,173	56,827	-	(67,000)
Total unrestricted funds	**529,353**	**2,319,512**	**(2,548,224)**	**56,827**	**10,000**	**367,468**

22. Analysis of net assets between funds

Current year	General funds £	Restricted funds £	Total £
Tangible fixed assets	49,456	-	49,456
Net current assets	388,833	52,944	441,777
Non-current liabilities	-	-	-
Defined benefit pension liability	(71,000)	-	(71,000)
Total funds	367,289	52,944	420,233

Previous year	General funds £	Restricted funds £	Total £
Tangible fixed assets	47,576	-	47,576
Net current assets	397,476	37,685	435,161
Non-current liabilities	(10,584)	-	(10,584)
Defined benefit pension liability	(67,000)	-	(67,000)
Total funds	367,468	37,685	405,153

23. Operating lease commitments

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	63,000	63,000
Between two and five years	126,000	189,000
	189,000	**252,000**

24. Reconciliation of net expenditure to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the year	15,080	(191,027)
Depreciation	24,986	23,156
Defined benefit pension adjustment	4,000	(16,173)
Interest from investments	(722)	(901)
Decrease/(increase) in debtors	60,113	(27,311)
Increase in creditors	83,915	11,076
Net cash (generated by)/from operating activities	187,372	(201,180)

25. Analysis of changes in net debt

	1 April 2022 £	Cash flows £	31 March 2023 £
Cash at bank and in hand	332,860	161,228	494,088
Borrowings excluding overdrafts	(26,258)	15,986	(10,272)
	306,602	177,214	483,816

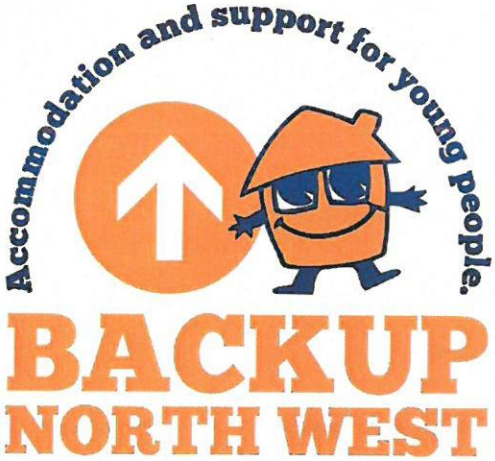
BACKUP NORTH WEST

England & Wales - Charity number 1064698

Accounts

Company number:3399617

Charity Number: 1064698



BACKUP North West

Report and financial statements
For the year ended 31 March 2022

Backup North West

Financial Statements

For the Year Ended 31 March 2022

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Backup North West

Key Organisational Information

For the Year Ended 31 March 2022

Company number	3399617
Charity number	1064698
Registered office and operational address	Bridgeman House, 77 Bridgeman Street, Bolton, BL3 6BY

Charity Trustees and Company Directors (as at 31st March 2022)

• Dr Steve Sharples	Chair
• Lisa Tulip (was Charles)	Vice Chair
• Joan Wyatt	Treasurer
• Maura Jackson	Secretary
• Gail Hounslea	
• Resma Patel (resigned 9 May 2022)	
• Ian Bell	
• Maggie Bruce	
• Gary Malcomson	
• David Morgan	
• Mark Turnbull (appointed 28 April 2022)	
• Victoria Mair (appointed 28 April 2022)	

Councillor Stuart Hartigan is a Bolton MBC representative nominated to sit on the Board of Trustees.

No Trustees have held title to property belonging to the charity during the reporting period or at the date of approval.

Key management personnel	Maura Jackson - Chief Executive
	Dianne Gilmore – Director of Services (resigned 10th June 2022)
	Paulette Campbell – Director of Business
Bankers	Co-operative Bank plc, 1 Balloon Street, Manchester, M60 4EP
Solicitors	Aspinall & Co, 15 Wood Street, Bolton, BL1 1EB
Auditors	Barlow Andrews
	78 Chorley Old Road, Bolton, BL1 4BY

Backup North West

Annual Report of The Board of Trustees

For the Year Ended 31 March 2022

The Trustees present their report and the audited financial statements for the year ended 31st March 2022. Included within the Trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The Board of Trustees and Backup colleagues reviewed the long term business plan this year 2021 – 2024 and have 4 key areas identified as priority:-

1. People and Partnerships
2. Profile
3. Finance
4. Quality

The overall aim of the organisation remains the same however we see our primary function to support young people. We do this by addressing issues caused by homelessness and work to stop repeat homelessness for young people by intervening and supporting them into a positive alternative. The objects of the charity are to **"relieve poverty and the distress caused thereby, and in particular to provide single young people without settled housing accommodation ("the client group") with short term accommodation and to help educate and counsel such young people."**

The main activities include:-

- Provision and management of accommodation that is furnished and decorated.
- Needs and risk assessment of all referrals received for supported accommodation.
- Support planning and reviews. *This is also now for young people who are looked after but may not be living in BACKUP services or be homeless.
- Provision of signposting, advice, training and education, group work, counselling, sport and leisure activities on a variety of matters.
- Risk management.
- Housing Management.
- Coordinating and liaising with other agencies across all sectors for the benefit of young people.
- Crisis intervention, prevention and management.
- Safeguarding.

The new Business Plan 2021-2024 was launched in September 2021.

Vision and Values

BACKUP believes no young person should experience homelessness. For the young people that do, we aim to be an outstanding provider of high quality, holistic housing and support services.

Mission statement

BACKUP aims to prevent homelessness among 16 – 25 years olds by providing supported housing consisting of furnished accommodation and tailored packages of support which include emotional and practical help with all areas of independent living.

Aims

- To empower young people to live independently in their community
- To prevent repeat homelessness and sustain tenancies
- To respond to emerging needs of young people
- To enable young people to improve their social and economic welfare

Values

- Respect
- Honesty
- Commitment
- Empowerment
- Empathy
- Resilience
- Support



The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Organisational Governance

Bolton Young Persons Housing Scheme was established in 1992 and changed its name to BACKUP North West in 2018.

BACKUP is a company limited by guarantee and a registered charity. The Memorandum and Articles of Association were signed on 24 June 1997 and the company was incorporated on 7 July 1997. These were amended on 8th March 2018 to reflect the new charity name and articles.

All the Trustees sit as members of BACKUP's Board. Bolton MBC nominates a Trustee to the Board and currently this is Councillor Stuart Hartigan. The Trustees meet every month to administer the charity. The CEO is appointed by the Board and is responsible for the day to day operation of the charity. In 2015/16 a sub group was established to support financial matters and reports back to the Board quarterly. 3 board members attend this along with the CEO and Director of Business.

We recruit new Trustees who live, study or work in Bolton, who share our aims and support the work of the charity. Prospective Trustees go through a formal safer recruitment process and provide references before a formal invitation is made for them to become a Trustee. The prospective trustee attends 3 meetings before formally joining the Board and then this is confirmed at the next AGM. Induction training is available for all new Trustees and other training is available to all Trustees as required. In 2019 all Trustees completed accredited Health and Safety for Leaders training. In 2021, 6 Trustees including the CEO also completed accredited Safeguarding for Leaders training. 4 Trustees also attended Trustee training through CVS.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31/3/17 was 11. The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

Statement of responsibilities of the Trustees

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

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



Loft House Resident; pictured.

Related Parties

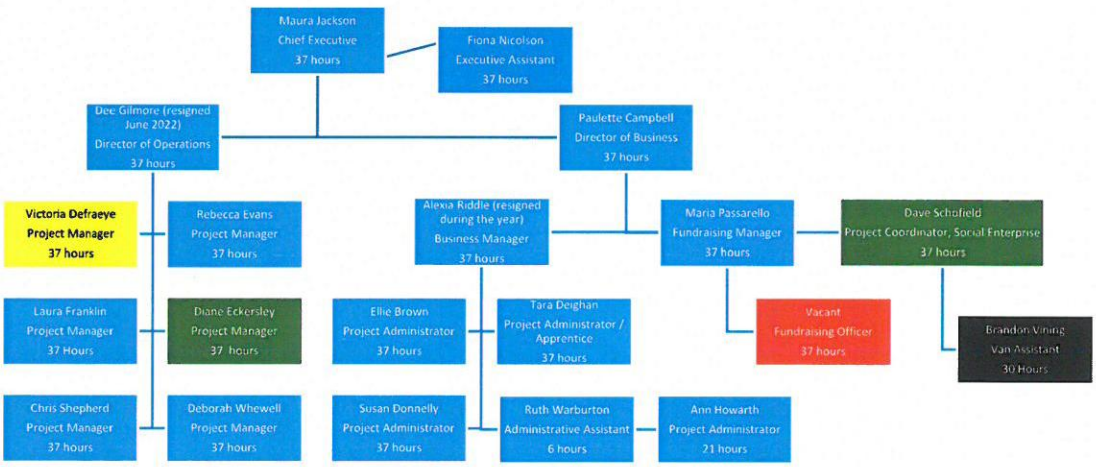
BACKUP has close working relationships with Bolton MBC's Community Housing Services, Bolton at Home, Leaving Care Team, Irwell Valley Housing Association, Youth Offending Team and Adult Services. We deliver support services on behalf of: Irwell Valley Housing Association, Bolton at Home, Mosscare St Vincents, Places for People and Onward. As noted above, Bolton MBC nominates a Trustee to the BACKUP Board.

In our service delivery we are supported by a number of local and regional individuals, churches and businesses. These include Big Lottery, Henry Smith Charity, Bolton at Home, Homeless Link, Greenhalghs Craft Bakery, Nandos, Carrs Pasties, Warburtons Bakery Ltd, Tesco, DWP and CVS; Bolton Fund. The full lists of funders, sponsors, donors and Guardians are detailed in our annual report.

In order to achieve our aims and objectives we work and collaborate strategically with other partners both locally and nationally. BACKUP are active members of the local Interagency Forum working with local providers of homeless and support services to benefit the organisation and our clients and Bolton CVS. Nationally we are members of Homeless Link Charity. We work alongside and are members of Institute of Directors, Chamber of Commerce and Foyer Federation.

The CEO retired as Chair of Endeavour Domestic Abuse Charity in March 2022 after 9 years and there is no financial connection. There are no connections between any Board members or suppliers or contractors of any of our commissioned services.

People




Dee Gilmore (resigned June 2022)
Director of Operations
Project Manager
Chances and the Outreach Team
Sarah Amanuel
Support Worker
20 hours
Jon McArthur
Mental Health Support Worker
37 hours
Dorran Noel
Support Worker
37 hours
John Trevett
LAC Support Worker
30 hours
Jo Vickers
Support Worker
37 Hours
Mental Health Support Worker
37 hours
(temporary contract
Deborah Whewell
Project Manager
Lucas
Samantha Fletcher
seconded from Lofthouse
Temp post to December 2021
37 hours
Rachel Entwistle
Support Worker
37 hours
Jamie Gatrick
Support Worker
24 hours & sleep-ins
Megan Evans
Support Worker
32 hours & sleep-ins
Fiona Woodward
Support Worker
32 hours and sleep-ins
Michelle Darcy
Support Worker
32 hours &sleep-ins
Vacant
Support Worker
32 hours & sleep-ins
Vacant
Support Worker
32 hours and sleep-ins
Laura Frankloin
Project Manager
REDDS
37 hours
Alex Plasatis
Support Worker (days & eves)
42 hours
Paula Davenport
Support Worker (waking nights0
42 hours
Lynne Mc Dermott
Support Worker (waking nights)
42 hours
Mandy Peters
Support Worker (waking nights)
42 houra
Craig Fitzsimmons
Support Worker (waking nights)
42 hours
Gina Gardner
Support Worker (days & eves)
42 hours
Rachel Keegan
Support Worker (days & eves)
42 hours
Project Manager
Chances and the Outreach
Janet Ainscow
Support Worker
29 hours
Melissa Hill
Support Workers
37 hours
Vacant
Support Worker
37 hours
Alison Hunt
Deputy Project Managerr
37 hours
Claire Lindsay
Support Worker
37 hours
Janet Quinn
Support Worker
20 hours
Julie Spedding
Support Worker
37 hours
Karen Whittle
Support Worker
18.5 hours
Val Thomas
Support Worker
37 hours
Chris Shepherd
Project Manager
Castle House
Jill Bainbridge
Support Worker
28 hours & sleeps
Glen Birchall
Support Worker
28 hours & sleeps
Elaine Chapman
Support Worker
28 hours & sleeps
Diane Charnock
Support Worker
28 hours & sleeps
Temp post to December 2021
Support Worker
28 hours & sleeps
Sharon Matthews
Support Worker
28 hours & sleeps
Carol Hardy White
Support Worker
28 hours & sleeps
Victoria Defraeye
Project Manager
Project Front Door
Diane Eckersley
Project Manager
37 hours
Kath Battersby
Support Worker
32 hours & sleeps
Gail Hession
Support Worker
32 Hours & sleeps
Jeanette Morris
Support Worker
16 hours & sleeps
Temp post to August 2022
Support Worker
32 hours & sleeps
Joanne Windle
Support Worker
32 hours & sleeps
Jay Riddle
Support Worker
32 hours & sleeps
Lee Wood
Support Worker
32 hours & sleeps
Darren Preston
Support Worker
32 hours & sleeps
Samantha Inman
Support Worker
16 Hours & sleeps

Review of activities

Our objectives for this year were to 1) work towards financial stability, 2) be well governed and risk aware 3) be inclusive and diverse and 4) be safe and secure. From a business perspective it was also to continue to deliver high quality services to young people and to continuously develop as a first class employer.

The young people are only defined by age, 16 – 25 years but no other characteristic other than they are homeless or at risk of becoming homeless and are in insecure situations or are at risk. In the main the young people require support around domestic abuse, addictions, self-harm, exploitation, neglect, safeguarding, mental ill health, poverty, lack of employment of education and many more.

THE BIG NEWS IS TWO NEW ACCOMMODATION SERVICES OPENED FOR YOUNG PEOPLE AFTER YEARS OF PLANNING.

REDDS PLACE 5TH JULY 2021

LOFT HOUSE 18TH DECEMBER 2021

It needs acknowledging that Covid and the pandemic has had an enormous impact on the organisation. It has affected income, service delivery, staffing, events, training, morale and more. Despite this, the organisation has still achieved great outcomes, secured funding and made some changes that whilst being difficult will make BACKUP stronger. Things like:-

- There was significant staff sickness with Covid in December – January 2021/22 with 20 colleagues testing positive in 12 days. This resulted in one of our services having no staff and only being offered emergency support for 3 days.
- Events cancelled for fundraising – loss of around £45k planned income (part year)
- The Van (social enterprise) was unable to trade; loss of £15k projected income (part year)
- Training and meetings including staff away days and social events, only resuming in September 2021. This affected morale and increased a sense of distance between teams
- Services had to remain restricted for the first 5 months of the financial year. Limited home visits and no group work. This is our main area of work. Contact was remote, virtual or outside.
- Delays in opening the new services planned due to refurbishment work being suspended on the Claremont Court during lockdowns*. This resulted in a significant loss of income from April – December totalling £180,000.

Unfortunately, there were a number of reasons for the delayed completion date of the Claremont scheme. These include:

- Delayed approval from Cadent to permit British Gas to fit new gas meters – much of this related to backlogs resulting from the pandemic period, and took a significant amount of time to resolve.
- Complexities in changing to Backup's preferred gas supplier as a result of the ownership and management arrangements for the scheme. The preferred supplier provides good value to Backup and this was vital to maintain in anticipation of the cost of living crisis.
- Finally Building Control sign off unusually requiring a formal fire management plan for the building, which we needed to secure.
- Contractor issues, such as multiple closures of site due to Covid outbreaks
- Requirement by Bolton at Home to change Project Manager part way through the contract

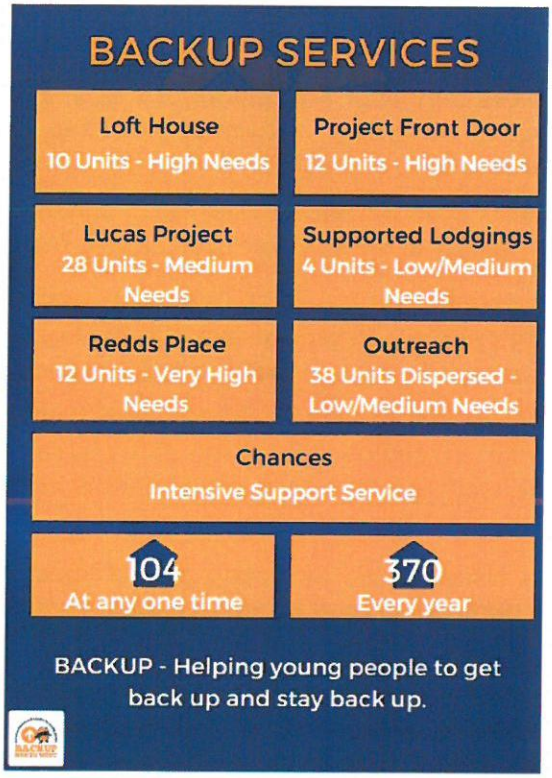
Lessons have been learned from the process, with an agreement that any further schemes developed by Bolton at Home having a formal project team which would include representation from Backup, the appointed contractors and Bolton at Home's key contract manager. This should support improved communication as well as improved processes.

Some of the main issues colleagues have supported young people with this year have included:-

- Domestic Violence
- Sexual exploitation
- Debt/Finances
- Substance abuse
- Relationship issues (familial and partners)
- Education and (un)Employment
- Life skills
- Emotional and Practical help
- Suicide attempts
- Self-harm
- Mental Health
- Sexuality and gender identity

Unemployment, job readiness and mental health continue to be the largest growing areas of work for BACKUP.

Services Available







Impact

Referrals have been lower than previous years.

- The local authority gatekeepers closed their offices during the pandemic and still are not open. The services they offer are remote or virtual and the feedback from clients is that this has put young people off or they do not have the resources to pursue it (mobile phone, internet or phone credit)
- The way referrals for young people U18 has changed within the Local Authority. This may have contributed to a loss of referrals during the transition.

We have similar numbers to last year with 276 referrals received (325 last year) and accommodated 163 (194 last year) - a reduction for the second year running. 12% of those accommodated had been at Backup before a 5% increase on last year.

Turnover is still slower due to void work and repairs taking much longer due to difficulties and costs for landlords acquiring materials and contractors. This creates low turnover in allocations and the waiting times have hit 4 months which is the highest it has been in 5 years.

The complexity of issues faced by young people supported by Backup has continued to increase. Growing numbers of mental health issues, gender transitions, religious and cultural factors, high risk domestic abuse and sexual exploitation and financial exploitation continue.

We have had no evictions, however 11% were temporarily excluded due to serious breaches of occupancy conditions which is an increase of 2% from last year. In addition, we were able to rehouse 71 young people through internal transfers, similar number to last year, as they made progress achieving independent living.

We meet our charitable objects by empowering young people, increasing their confidence to live independently and be economically active. To this end we offer a variety of services designed to meet the diverse needs of young homeless people. These are: -

- Loft House
- Project Front Door
- Redds Place
- Supported Lodgings
- Outreach
- Lucas Project
- Chances

Outcomes

M

He came to Backup almost a year ago, aged only 17. M has always shown vigour and determination to do and obtain the things which he wants. M is known to the majority of Backup staff and is happy to introduce himself and will confidently invite staff to take him out for a Starbucks. M recently invited the CEO to attend his Prince's Trust graduation – which she did! He can be very persuasive.

M is diagnosed with ADHD and as a result can present as hyperactive and giddy. However, this has been to M's benefit and he is able to use this diagnosis to his advantage by cheering people up and carrying with him a happy and positive energy, able to brighten up a room. It sometimes makes him vulnerable though, people take advantage.

M has engaged well with staff, however, his trust and respect took time to acquire. M initially had a habit of not answering his phone or door to staff even if he was sat watching TV or playing on his games console. M would eventually make contact and would openly tell you that he was watching TV or playing on his game, and would see no problem with this. M's workers have worked closely with him to help him to break these habits and recognise the benefit in doing so. He's learned some social etiquette.

M's confidence around his peers has increased immensely due to going out on activities, on average twice a week, with his Chances worker and a variety of other handpicked Backup residents chosen to increase M's resilience and ability to make informed judgements of others before befriending them. This has been successful and M has proven able to adequately profile his peers and assess risk. He has become pretty good at snooker too.

M arrived at Backup with aspirations to be in the Navy and so colleagues at Backup have

- Supported M to attend and complete the 12 week Princes Trust course. He gave a successful and humorous verbal presentation at his graduation and thanked his support workers at Backup for their help.
- Attended the gym with him on a regular basis, strengthened his upper body and taught him which workouts were good for him.
- Been swimming with him, got in the pool, supported M with specific swimming tasks required for the Navy, which included swimming to the bottom of the pool to collect bricks and swimming with heavy objects. M was adamant that he was not going to visit a pool and do this by himself.
- Supported him to volunteer on the Backup Van and received the best feedback. His support staff were so happy with the feedback that he was rewarded with a trip to Starbucks and certificate for his help, dedication and determination.

The Van coordinator told us "Yes he was fabulous!

He was energetic and enthusiastic from start to finish but also attentive and followed all instructions. He was an absolute pleasure to work alongside, polite and accommodating with the customers, eager to help both on the Van and with the other volunteers in any way he could.

We worried unnecessarily about his punctuality, he was up and ready when I rang to prompt him and was advised he had been awake since 6 as he didn't want to oversleep!!



He applied to the Navy and they invited him to Scotland for a four day assessment.

He passed that and starts his 12 week training course in June 2022.

All in all, this has been a hugely successful journey towards independence for M. He has improved relationships with family and friends and has grown in confidence and maturity. Going from being worried about using the oven and concerns around his living skills to being accepted by the Navy proves he is a credit to himself and all those who have supported him.

The overall outcomes of work with young people has been amazing and the successes of young people continue to be outstanding and a credit to their resilience and strengths.

Backup retained an 87% success rate for young people moving on into their own stable accommodation.

Plus

- The Van is trading.
- Secured funding for Chances for the next 3 years
- 4 young people left the scheme this year to move into University accommodation.
- Revived fundraising activities with successful Golf Day, Gala Ball and Ladies Lunch amongst other things.

Awards

The charity, CEO and colleagues are winning awards and it is good for business and positive promotion of Bolton.

- CEO finalist in the Freshies (regional award) Trailblazer and Phoenix award categories September 2021. WON The Phoenix Award.
- CEO was a finalist in Women in Housing national awards; Woman of the Year (homelessness) September 2021
- CEO won Leader of the Year at Investors in People global awards 2021
- CEO won "couple of the year" with her husband at She Inspires Awards November 2021
- CEO finalist in the Business Women Awards 2022

As an organisation BACKUP won or were finalists:

- WON at the Freshies Awards 2021, "most treasured team of the year".
- Finalists in the CIH Housing Heroes Awards 2022 Team of the Year.
- Finalists for EVA awards Charity of the Year 2022
- Finalists for She Inspires – Team of the year 2022

Financial Review.

We received our annual grant of £471,000 from Bolton MBC, other grants from Warburtons, Big Lottery, Henry Smith, DWP, The Bolton Fund as well as individual and personal donations and fundraising. This year's fundraising income has increased as we emerge from the pandemic, with £37,051 in fundraising. This includes the financial support from our growing number of Guardians.

A Guardian is a local business or individual who sponsors our organisation for £500 a year to help directly assist young people experiencing crisis and hardship.

The organisation is monitored against a variety of contracts or grants with conditional targets attached. Formal reports are submitted against these either quarterly or annually depending on the funder/commissioner. With the local authority contract we meet the contract and monitoring officer quarterly to go through the reports. In ALL reports this year we have exceeded contractual targets.

Factors affecting the charity finances.

- Covid, loss of event/fundraising income
- 10% cut from BMBC contract
- Delay in refurbishment of Claremont Court has meant loss of income.

Reserves Policy and risk management

We ended the year with a deficit of £134,200. This would have been significantly higher but for an adjustment in the Pensions deficit. This has been transferred into reserves in order to fulfil the organisation's reserve policy. Our total reserves now amount to £405,153. Our free reserves amount to £419,892, after accounting for £37,685 held in restricted funds and £47,576 tied up in fixed assets.

Please refer to the Reserves Policy document agreed at Board January 2022 in full to see a breakdown of winding up parts or all of the charity and what that would cost. This is based on financial commitments and contractual obligations to colleagues, properties leased and services delivered. The policy shows amounts required based on 100% shut down or loss of parts of the organisation. This policy is reviewed annually in line with the Risk Register.

The Trustee Board examines the major financial and other risks that face BACKUP each year. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the Scheme in the future. Risks are managed and monitored at each Board meeting. There is a risk register which is reviewed annually.

The Trustees are confident that, despite the reduction of reserves this year due to an isolated set of pandemic related circumstances, BACKUP is a going concern and have future financial projections of at least 36 months.

Future Plans

In the next 12 months the aims include:-

- Build up our profile and partnerships/networks.
- Sustain all current service delivery, post Covid recovery.
- Review and improve all quality standards.
- Improve access to services.
- Maximise opportunities within the 30th anniversary activities and beyond.

There are no plans to change the charity objectives but simply to look at options of providing more of the same outside of Bolton with some extras inside Bolton.

Remuneration Policy.

BACKUP are a living wage employer. We are committed to paying our staff fairly. We had a pay and grade review in 2021 and (re)assessments of all roles were undertaken agreeing skills, knowledge and competencies required for each role. The entire staff team are paid within a transparent pay scale framework. This framework was completed by an external consultant and discussed and accepted at Board without the CEO being present.

Linked to this is an appraisal and increment policy.

Public Benefit

All our activities are undertaken to further our charitable purpose for the public benefit. We focus on the provision of accommodation and support for single, homeless young people. We provide 100 units of accommodation across the organisation. There are no rigid exclusions: we conduct a risk assessment to ascertain whether the service is best suited to a young person's needs. There are no fees charged to the recipients of this service.

Fundraising Policy.

BACKUP has a fundraising policy which highlights the procedures and approaches we will and won't take to raise funds. We are registered with the Funding Regulator.



In 2020 we employed 1 part time fundraiser to manage charity events, campaigns, promote the charity at corporate events and to support other people raising money with literature, marketing products etc. However, this work was severely affected by Covid restrictions and the role was furloughed for 12 weeks April - June. The postholder left in November 2020 to secure full time work. The post was left vacant as restrictions were still in place. A new Fundraising Manager and Fundraising Officer have been appointed and start 6 April 2021.

We are GDPR compliant and only communicate our events and fundraising activities to those who have agreed to remain on the circulation lists and we advertise on social media.

Our policy is a non-aggressive approach. We will never use an outsource fundraising to an external company or use professional fundraisers, street based collectors or other to approach any members of the public. Our approach also prevents any direct requests for money, the CRM on which our supporters are registered sends out flyers and posters for events and newsletters but never direct appeals for cash.

The fundraising activity is all monitored by the Director of Business. When planning events, we even consider timing so as not to appear to be asking the same people for sponsorship or support. Those involved with fundraising meet monthly and discuss previous and planned fundraising activity, promotion and marketing. The reputation of the organisation is very important to us so we have opted for a lower number of high quality events and ensure people who support those are valued and appreciated.



PEAKY BLINDERS BALL

L-R CEO MAURA JACKSON, CONSORT LEN THOMAS, MAYOR COUNCILLOR LINDA THOMAS AND BAFTA WINNING WRITER/ACTOR SOPHIE WILLAN (EX RESIDENT OF BACKUP)

We pride ourselves on an ethical and value based approach to fundraising, we do not cold call, we do not ask for repeated donations or support and every contact we have is done on a consensual basis.

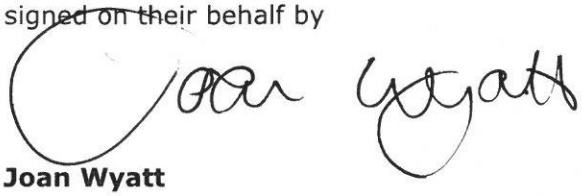
We have never received any complaints about our approach to fundraising.

Auditors

Barlow Andrews Chartered Accountants were appointed as the charitable company's auditors during 2021 and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The Trustees' annual report has been approved by the Trustees on 10 October 2022 and signed on their behalf by



Joan Wyatt

Treasurer and Trustee

Independent Auditor's Report
To The Members of Backup North West
For the Year Ended 31 March 2022

Opinion

We have audited the financial statements of Backup North West for the year ended 31 March 2022 which comprise the statement of financial activities, the 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 applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of Companies Act 2006.

Basis of 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which 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, the trustees (who are also directors of Backup North West for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

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

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative or potential bias.

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

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

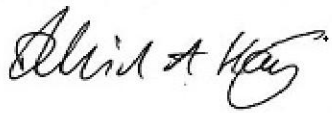
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance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

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

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

Use of our report

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



David Kay FCA (Senior Statutory Auditor)
For and on behalf of Barlow Andrews LLP
Chartered Accountants and Statutory Auditors
Carlyle House, 78 Chorley New Road, Bolton

10 October 2022

Backup North West
Statement of Financial Activities (Including Income and Expenditure Account)
For the Year Ended 31 March 2022

	Notes	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Unrestricted funds 2021 Restated	Restricted funds 2021	Total funds 2021 Restated
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	17,096	-	17,096	15,489	-	15,489
Charitable activities:							
Homeless young people support	4	2,250,874	271,133	2,522,007	2,118,178	232,434	2,350,612
Other trading activities	6	50,641	-	50,641	28,023	-	28,023
Investments	5	901	-	901	1,626	-	1,626
Total income		**2,319,512**	**271,133**	**2,590,645**	**2,163,316**	**232,434**	**2,395,750**
Expenditure on:							
Raising funds	7	11,536	-	11,536	5,748	-	5,748
Charitable activities:							
Homeless young people support	8	2,536,688	233,448	2,770,136	2,114,830	222,434	2,337,264
Total expenditure		**2,548,224**	**233,448**	**2,781,672**	**2,120,578**	**222,434**	**2,343,012**
Net income/(expenditure) before gains/(losses) on defined benefit pension scheme	10	**(228,712)**	**37,685**	**(191,027)**	**42,738**	**10,000**	**52,738**
Transfers between funds		10,000	(10,000)	-	37,506	(37,506)	-
Actuarial gains /(losses) on defined benefit pension scheme		56,827	-	56,827	(113,790)	-	(113,790)
Net movement in funds for the year		**(161,885)**	**27,685**	**(134,200)**	**(33,546)**	**(27,506)**	**(61,052)**
Fund balances brought forward		529,353	10,000	539,353	562,899	37,506	600,405
Fund balances carried forward		**367,468**	**37,685**	**405,153**	**529,353**	**10,000**	**539,353**

The 2021 figure for unrestricted homeless young people support has been restated as per note 26.

Backup North West
Balance Sheet
As at 31 March 2022

	Notes	2022 £	2021 £ Restated
Fixed assets			
Tangible assets	14	47,576	51,333
		47,576	51,333
Current assets			
Debtors	15	293,151	265,840
Cash at bank and in hand	16	332,860	552,538
Total current assets		626,011	818,378
Creditors: Amounts falling due within one year	17	(190,850)	(166,289)
Net current assets		**435,161**	**652,089**
Creditors: Amount falling due after more than one year	18	(10,584)	(24,069)
Net assets excluding defined benefit pension liability		**472,153**	**679,353**
Defined benefit pension liability	19	(67,000)	(140,000)
Total net assets		**405,153**	**539,353**
The funds of the charity:			
Restricted funds	20	37,685	10,000
Unrestricted funds	21	367,468	529,353
Total charity funds		**405,153**	**539,353**

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The 2021 figure for debtors has been restated as per note 26.

The financial statements on pages 23 to 45 were approved by the Board of Trustees on 10 October 2022 and signed on their behalf by:



Joan Wyatt (Trustee)

Backup North West
Statement of Cash Flows
For the Year Ended 31 March 2022

	Notes	2022 £	2021 £ Restated
Cash flows from operating activities:			
Net cash generated by/(used in) operating activities	24	(201,180)	103,833
Cash flows from investing activities:			
Interest from investments		901	1,626
Purchase of tangible fixed assets		(19,399)	(37,454)
Cash provided by/used in investing activities		**(18,498)**	**(35,828)**
Increase/(decrease) in cash and cash equivalents in the year		(219,678)	68,005
Cash and cash equivalents at the beginning of the year		552,538	484,533
Total cash and cash equivalents at the end of the year		**332,860**	**552,538**

Backup North West
Notes to the Financial Statements
For the Year Ended 31 March 2022

1. Accounting Policies

Charity information

Backup North West is a charitable company limited by guarantee, incorporated on 7 July 1997 in England and Wales. The registered office is Bridgeman House, 77 Bridgeman Street, Bolton.

a) ***Basis of accounting***
The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

b) ***Preparation of financial statements on a going concern basis***
At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

c) ***Income***
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measure reliably.

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

Income from fundraising activities is recognised once the event has taken place and the monies have been collected.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d) ***Donated services and facilities***
Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the Trustees' annual report for more information about their contribution.

1. Accounting Polices (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) ***Interest receivable***

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

f) ***Fund accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) ***Expenditure***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs directly incurred by the charity in the delivery to beneficiaries of its core activities and services, including grants administration. The support costs associated with delivery of these activities and services is also included.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include those central functions which assist the work of the charity but do not directly undertake charitable activities. They are allocated to the activity cost categories on bases consistent with the use of the resources, as set out in note 9.

h) ***Allocation of support costs***

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The charity has only one material activity and therefore these costs are not apportioned.

i) ***Operating leases***

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

1. Accounting Polices (continued)

j) ***Tangible fixed assets***
Individual assets which are expected to last more than 12 months are capitalised and included at cost.

Depreciation is provided to write off each asset over its estimated useful life, taking into account estimated residual value, as follows:

Plant & machinery	33% Straight line
Office equipment	33% Straight line
Motor vehicles	25% Reducing balance

k) ***Debtors***
Trade and other debtors are recognised at the settlement amount due.

l) ***Cash at bank and in hand***
Cash at bank and in hand includes cash and short term highly liquid bank deposits.

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

Deferred income is income which is included in the year in creditors or has been received into the bank, but which relates to a subsequent period, such as a grant relating specifically to a future period, is recognised in the Statement of Financial Activities of that period.

n) ***Financial instruments***
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price and subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, which include trade and other creditors, are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method. Financial liabilities classified as receivable within one year are not amortised.

1. Accounting Polices (continued)

o) ***Pensions***

The Charity participates in the Social Housing Pension Scheme (SHPS); which is a multi-employer scheme, which provides benefits to some 500 non-associated employers. It is run by The Pension Trust (TPT).

The disclosures in the accounts follow the requirements of Section 28 of FRS102 in relation to multi-employer funded schemes in which the Charity has a participating interest.

The schemes are classified as last man standing arrangements. Therefore, each employer is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme.

Participating employers are legally required to meet their share of the scheme deficit on an annuity.

2. Key Judgements

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income from donations and legacies

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Donations	17,096	-	17,096	15,489	-	15,489
Total	**17,096**	**-**	**17,096**	**15,489**	**-**	**15,489**

4. Income from charitable activities

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £ Restated	Restricted 2021 £	Total 2021 £ Restated
Homeless young people support:						
YPT local authority contract	472,570	-	472,570	511,423	-	511,423
Big Lottery	-	90,445	90,445	-	205,384	205,384
Warburtons	-	3,000	3,000	-	9,800	9,800
Bolton at Home	65,000	45,938	110,938	15,000	7,250	22,250
SSE	-	-	-	-	10,000	10,000
Henry Smith	-	30,000	30,000	-	-	-
The Charity Service	-	3,000	3,000	-	-	-
Bolton CVS	-	24,000	24,000	-	-	-
Department of Work and Pensions	-	64,750	64,750	-	-	-
St James' Place Charitable Foundation	-	10,000	10,000	-	-	-
The Van	12,937	-	12,937	-	-	-
Other grants & contracts	24,646	-	24,646	94,722	-	94,722
Accommodation income from houses	1,675,721	-	1,675,721	1,497,033	-	1,497,033
	2,250,874	**271,133**	**2,522,007**	**2,118,178**	**232,434**	**2,350,612**

5. Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

6. Income from other trading activities

	2022 £	2021 £
Fundraising events	37,051	3,470
Government Grants	13,590	24,553
	50,641	**28,023**

All other income is unrestricted.

7. Cost of raising funds

	2022 £	2021 £
Fundraising costs	11,536	5,748
	11,536	**5,748**

All expenditure on cost of raising funds is unrestricted.

8. Analysis of expenditure on charitable activities

	Homeless young people support	Total 2022	Total 2021
	£	£	£
Costs			
Staff	1,736,369	1,916,262	1,516,791
Travel & subsistence	3,048	3,048	4,107
Training	31,920	31,920	7,075
Recruitment	7,925	7,925	6,339
Rent, rates & insurance	141,751	141,751	119,304
Housing rents & householder fees	140,348	140,348	136,226
Property maintenance	173,117	173,117	78,983
Light & heat	41,107	41,107	53,105
Resettlements/residents costs	26,695	26,695	31,346
Telephone, postage & stationery	32,062	32,062	32,131
Computer & software	27,664	27,664	28,156
Office & sundry	71,754	71,754	69,936
Professional fees	15,492	15,492	28,680
Depreciation	23,156	23,156	12,417
Bank charges	2,417	2,417	1,368
Social investment interest	2,189	2,189	262
Bad debts	1,082	1,082	-
Governance costs	95,674	95,674	40,712
Support costs (see note 9)	196,366	16,473	170,326
	2,770,136	**2,770,136**	**2,337,264**

	2022	2021
	£	£
Restricted expenditure	233,448	222,434
Unrestricted expenditure	2,536,688	2,114,830
	2,770,136	**2,337,264**

9. Analysis of governance and support costs

	Basis of appointment	Support 2022 £	Governance 2022 £	Support 2021 £	Governance 2021 £
Staff costs	Time spent	179,893	-	157,144	-
Staff support	Support	16,473	-	13,182	-
Audit and accountancy fees	Governance	-	89,572	-	39,557
Trustee meetings and AGM costs	Governance	-	6,102	-	1,155
		196,366	95,674	170,326	40,712

10. Net income/expenditure for the year

	2022 £	2021 £
Net expenditure for the year is stated after charging:		
Auditors' remuneration:		
Audit fee	5,000	4,100
Accountancy	3,280	2,020
Depreciation	23,156	12,416

11. Analysis of staff costs, trustee expenses and key management Personnel remuneration

	2022 £	2021 £
Staff costs during the year were as follows:		
Wages and salaries	1,708,589	1,497,815
Social security costs	152,286	128,621
Employer pension costs	55,387	47,499
	1,916,262	**1,673,935**
Allocated as follows:		
Charitable activities	1,736,369	1,516,791
Support costs	179,893	157,144
Governance costs	-	-
	1,916,262	**1,673,935**

Staff costs (continued)

One employee received emoluments between £70,001 and £80,000 (2021: 1).

The average number of staff employed during the period was 76 (2021: 71).

The key management personnel of the charity in 2022 comprise the trustees, the Chief Executive Officer, the Operational Manager and 2 Project Managers. The total employee benefits of the key management personnel of the charity were £215,317 (2021: £178,782).

12. Trustee remuneration and expenses, and related party transactions

Maura Jackson, a trustee, received total remuneration in the band between £70,001 and £80,000 during the year (2021: between £70,001 and £80,000). This was in relation to Maura's role as Chief Executive Officer of the charity under an employment contract and not in her role as a trustee.

No trustees were reimbursed for travel or subsistence expenditure during the year (2021: £Nil).

There have been no donations received from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: Nil).

13. Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
YPT local authority contract	472,570	511,423
Job Retention Scheme	13,590	24,553
	486,160	**535,976**

There are no unfulfilled conditions and contingencies attaching to the grants.

14. Tangible Fixed Assets

	Plant & Machinery £	Motor Vehicles £	Computer Equipment £	Total £
Cost				
At 1 April 2021	80,762	20,274	53,837	154,873
Additions	8,547	-	10,852	19,399
At 31 March 2022	89,309	20,274	64,689	174,272
Depreciation				
At 1 April 2021	80,612	8,870	14,058	103,540
Charge for the year	680	2,851	19,625	23,156
At 31 March 2022	81,292	11,721	33,683	126,696
Net book value				
At 1 April 2021	150	11,404	39,779	51,333
At 31 March 2022	8,017	8,553	31,006	47,576

15. Debtors

	2022 £	2021 £
Trade debtors	212,893	137,710
Prepayments and accrued income	80,258	128,130
	293,151	**265,840**

16. Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	332,860	552,538
	332,860	**552,538**

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	41,684	16,924
Other creditors and accruals	79,841	87,715
Taxation and social security costs	41,028	34,784
Pension	12,623	11,098
Social Investment Loan	15,674	15,768
	190,850	**166,289**

Included in other creditors and accruals is deferred income of £28,265 (2021 - £46,133), being the element of income received in the year for expenditure which will occur in a later period.

18. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Social Investment Loan	10,584	24,069
	10,584	**24,069**

19. Pension fund

The charity provides pensions for employees through a scheme classified as a 'last man standing arrangement', which is administered by TPT Retirement Solutions. This means that the charity is potentially liable for other participating employers' obligations of those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase withdrawal from the scheme.

The major assumptions used by the actuary were:

	2022 % p.a.	2021 % p.a.
Discount rate	2.79	2.21
Inflation (RPI)	3.49	3.24
Inflation (CPI)	3.15	2.87
Salary growth	4.15	3.87
Allowance for commutation of pension for cash at retirement	75% of maximum allowance	75% of maximum allowance

Pension fund (continued)

The fair values of the scheme assets and expected rates of return, the present value of the scheme liabilities and the resulting deficit are:

	31 March 2022	31 March 2021
	£'000	£'000
Global equity	103	76
Absolute return	21	26
Distressed opportunities	19	14
Credit relative value	18	15
Alternative risk premia	18	18
Fund of hedge funds	-	-
Emerging markets debt	16	19
Risk sharing	18	17
Insurance-linked securities	12	11
Property	14	10
Infrastructure	38	32
Private debt	14	11
Opportunistic illiquid credit	18	12
High yield	5	14
Opportunistic credit	2	13
Cash	2	-
Corporate bond fund	36	28
Liquid credit	-	6
Long lease property	14	9
Secured income	20	20
Liability driven investment	149	121
Currency hedging	(2)	-
Net current assets	1	3
Total market value of assets	536	475
Present value of scheme liabilities	(603)	(615)
Defined benefit liability to be recognised	**(67)**	**(140)**

Pension fund (continued)

Changes in the present value of the defined benefit obligation are as follows:

	2022 £	2021 £
Defined benefit obligation at start of period	615,000	428,000
Expenses	3,000	3,000
Interest expense	14,000	10,000
Actuarial losses due to scheme experience	39,000	38,000
Actuarial (gains)/losses due to changes in demographic assumptions	(9,000)	2,000
Actuarial gains/(losses) due to changes in financial assumptions	(50,000)	143,000
Benefits paid and expenses	(9,000)	(9,000)
Defined benefit obligation at end of period	**603,000**	**615,000**

20. Analysis of movements in restricted funds

	1 April 2021 £	Income £	Expenditure £	Transfers £	31 March 2022 £
Homeless young people support:					
Big Lottery	-	90,445	(52,760)	-	37,685
Bolton at Home	-	45,938	(45,938)	-	-
Henry Smith	-	30,000	(30,000)	-	-
The Charity Service	-	3,000	(3,000)	-	-
Bolton CVS	-	24,000	(24,000)	-	-
Department of Work & Pensions	-	64,750	(64,750)	-	-
St James's Place	-	10,000	(10,000)	-	-
Warburtons	-	3,000	(3,000)	-	-
SSE	10,000	-	-	(10,000)	-
Total restricted funds	**10,000**	**271,133**	**(233,448)**	**(10,000)**	**37,685**

Prior year

	1 April 2020 £	Income £	Expenditure £	Transfers £	31 March 2021 £
Homeless young people support:					
Big Lottery	-	205,384	(205,384)	-	-
Warburtons	-	9,800	(9,800)	-	-
SSE	-	10,000	-	-	10,000
Bolton at Home	37,500	7,250	(7,250)	(37,500)	-
Other	6	-	-	(6)	-
Total restricted funds	**37,506**	**232,434**	**(222,434)**	**(37,506)**	**10,000**

20. Analysis of movements in restricted funds continued

Name of restricted fund	Description, nature and purposes of the fund
Big Lottery	Funding towards the Chances Project
Bolton at Home	Funding for refurbishment on ongoing projects
Henry Smith	Funding for a Child Sexual Exploitation Worker and Care Leaving Support Worker
The Charity Service	Funding towards the staffing costs of the van
Bolton CVS	Funding towards the work of the Chances project and investment in the van
Department of Work & Pensions	Funding towards employment of long term unemployed workers
St James's Place	Funding towards a Mental Health Practitioner
Warburtons	Funding towards the Chances Project
SSE	Funding for the purchase of the van

21. Analysis of movements in unrestricted funds

	1 April 2021 £	Income £	Expenditure £	Actuarial gain/(loss) £	Transfers £	31 March 2022 £
General fund	669,353	2,319,512	(2,564,397)	-	10,000	434,468
Defined benefit pension deficit	(140,000)	-	16,173	56,827	-	(67,000)
Total unrestricted funds	**529,353**	**2,319,512**	**(2,548,224)**	**56,827**	**10,000**	**367,468**

Prior year

	1 April 2020 £	Income £	Expenditure £	Actuarial gain/(loss) £	Transfers £	31 March 2021 £
General fund	604,899	2,163,316	(2,136,368)	-	37,506	669,353
Defined benefit pension deficit	(42,000)	-	15,790	(113,790)	-	(140,000)
Total unrestricted funds	**562,899**	**2,163,316**	**(2,120,578)**	**(113,790)**	**37,506**	**529,353**

22. Analysis of net assets between funds

Current year	General funds £	Restricted funds £	Total £
Tangible fixed assets	47,576	-	47,576
Net current assets	397,476	37,685	435,161
Non-current liabilities	(10,584)	-	(10,584)
Defined benefit pension liability	(67,000)	-	(67,000)
Total funds	367,468	37,685	405,153

Previous year	General funds £	Restricted funds £	Total £
Tangible fixed assets	51,333	-	51,333
Net current assets	642,089	10,000	652,089
Non-current liabilities	(24,069)	-	(24,069)
Defined benefit pension liability	(140,000)	-	(140,000)
Total funds	529,353	10,000	539,353

23. Operating lease commitments

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	63,000	63,000
Between two and five years	189,000	252,000
	252,000	**315,000**

24. Reconciliation of net expenditure to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	(191,027)	52,738
Depreciation	23,156	12,417
Defined benefit pension adjustment	(16,173)	(15,790)
Interest from investments	(901)	(1,626)
Increase in debtors	(27,311)	12,708
Increase in creditors	11,076	43,386
Net cash (generated by)/from operating activities	(201,180)	103,833

25. Analysis of changes in net debt

	1 April 2021 £	Cash flows £	31 March 2022 £
Cash at bank and in hand	552,538	(219,678)	332,860
Borrowings excluding overdrafts	(39,837)	13,579	(26,258)
	512,701	(206,099)	306,602

26. Prior year adjustment

An accrual of £117,900 for YPA income in the 2021 accounts was unnecessary, the dates of the period covered by the accrual having been found to be incorrect on the invoice concerned. Consequently, a prior year correction has been made and the comparative figure for 2021 and funds carried forward at 31 March 2021 have been amended to reflect this. The effect is to reduce income for year ended 31 March 2021 by £117,900 and to reduce unrestricted funds and total funds carried forward at that date by the same amount.

BACKUP NORTH WEST

England & Wales - Charity number 1064698

Accounts

Company number:03399617
Charity Number: 1064698

BACKUP Northwest

Report and financial statements

For the year ended 31 March 2021

Company number 03399617

Charity number 1064698

Registered office and operational address Bridgeman House, 77 Bridgeman Street, Bolton, BL3 6BY

Charity Trustees and Company Directors (as at 31 March 2021)

• Dr Steve Sharples	Chair
• Cath Conniffe (nee Burns)	Vice Chair (retired December 2020)
• Joan Wyatt	Treasurer
• Maura Jackson	Secretary
• Paul Pritchard (resigned)	
• Gail Hounslea	
• Resma Patel	
• Ian Bell	
• Maggie Bruce	
• Gary Malcomson	
• David Morgan	
• Lisa Charles	

No Trustees have held title to property belonging to the charity during the reporting period or at the date of approval.

Key management Maura Jackson - Chief Executive

Personnel Dianne Gilmore – Director of Services

Paulette Campbell – Director of Business

Bankers Co-operative Bank plc, 1 Balloon Street, Manchester, M60 4EP

Solicitors Aspinall & Co, 15 Wood Street, Bolton, BL1 1EB

Auditors Barlow Andrews LLP

Carlyle House, Bolton, BL1 4BY

The Trustees present their report and the audited financial statements for the year ended 31 March 2021. Included within the Trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Long term the business plan 2018-2021 still include objectives linked to 4 themes:-

1. To be financially sustainable
2. To be well governed and risk aware
3. To be inclusive and diverse
4. To be safe and secure

The overall aim of the organisation remains the same however we see our primary function to support young people. We do this by addressing issues caused by homelessness and work to stop repeat homelessness for young people by intervening and supporting them into a positive alternative. The objects of the charity were changed at the same time we renamed to Backup North West in 2018 to "**relieve poverty and the distress causes thereby, and in particular to provide single young people without settled housing accommodation ("the client group") with short term accommodation and to help educate and counsel such young people.**"

The main activities include:-

- Provision and management of accommodation that is furnished and decorated.
- Needs and risk assessment of all referrals received for supported accommodation.
- Support planning and reviews. *This is also now for young people who are looked after but may not be living in BACKUP services or be homeless.
- Provision of signposting, advice, training and education, group work, counselling, sport and leisure activities on a variety of matters.
- Risk management.
- Housing Management.
- Coordinating and liaising with other agencies across all sectors for the benefit of young people.
- Crisis intervention, prevention and management.
- Safeguarding.

The new Business Plan 2021-2024 will be launched in October 2021.

Vision and Values

BACKUP believes no young person should experience homelessness. For the young people that do, we aim to be an outstanding provider of high quality, holistic housing and support services.

Mission statement

BACKUP aims to prevent homelessness among 16 – 25 years olds by providing supported housing consisting of furnished accommodation and tailored packages of support which include emotional and practical help with all areas of independent living.

Aims

- To empower young people to live independently in their community
- To prevent repeat homelessness and sustain tenancies
- To respond to emerging needs of young people
- To enable young people to improve their social and economic welfare

Values

- Respect
- Honesty
- Commitment
- Empowerment
- Empathy
- Resilience
- Support



The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Organisational Governance

Bolton Young Persons Housing Scheme was established in 1992 and changed its' name to BACKUP North West in 2018.

BACKUP is a company limited by guarantee and a registered charity. The memorandum and articles of association were signed on 24 June 1997 and the company was incorporated on 7 July 1997. These were amended on 8th March 2018 to reflect the new charity name and articles.

All the Trustees sit as members of BACKUP Board. Bolton MBC nominates a Trustee to the Board and currently this is Councillor Susan Baines. The Trustees meet every other month to administer the charity. The CEO is appointed by the Board and is responsible for the day to day operation of the charity. In 2015/16 a sub group was established to support financial matters and reports back to the Board quarterly. 4 board members attend this along with the CEO and Director of Business.

We recruit new Trustees who live, study or work in Bolton, who share our aims and support the work of the charity. Prospective Trustees go through a formal safer recruitment process and provide references before a formal invitation is made for them to become a Trustee. The prospective trustee attends 3 meetings before formally joining the Board and then this is confirmed at the next AGM. Induction training is available for all new Trustees and other training is available to all Trustees as required. In 2019 all Trustees completed accredited Health and Safety for Leaders training. This is being repeated in 2021. 1 Trustee and the CEO also competed accredited Safeguarding for Leaders training. 4 Trustees also attended Trustee training through CVS.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31/3/21 was 11. The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

Statement of responsibilities of the Trustees

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

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


WORK HARD
GIVE YOUR BEST
YOU CAN DO THIS
success is earned
DREAM BIG
NEVER GIVE UP
FOCUS
DO WHAT YOU
{ love }
WHAT YOU

Related Parties

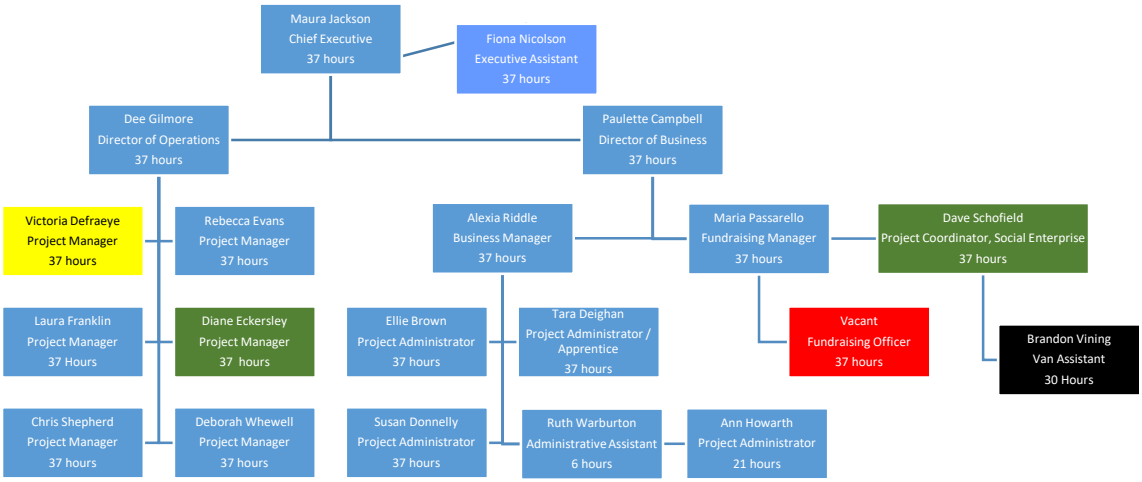
BACKUP has close working relationships with Bolton MBC's Community Housing Services, Bolton at Home, Leaving Care Team, Irwell Valley Housing Association, Youth Offending Team and Adult Services. We deliver support services on behalf of: Irwell Valley Housing Association, Bolton at Home, Mosscare St Vincents, Places for People and Onward. As noted above, Bolton MBC nominates a Trustee to the BACKUP Board.

In our service delivery we are supported by a number of local and regional individuals, churches and businesses. These include Big Lottery, Bolton at Home, Homeless Link, Greenalghs Craft Bakery, Nandos, Carrs Pasties, Warburtons Bakery Ltd, Tesco, DWP and CVS; Bolton Fund. The full lists of funders, sponsors, donors and Guardians are detailed in our annual report.

In order to achieve our aims and objectives we work and collaborate strategically with other partners both locally and nationally. BACKUP are active members of the local Interagency Forum working with local providers of homeless and support services to benefit the organisation and our clients and Bolton CVS. Nationally we are members of Homeless Link Charity. We work alongside and are members of the Institute of Directors, Chamber of Commerce and Foyer Federation.

The CEO is Chair of Endeavour Domestic Abuse Charity but there is no financial connection. There are no connections between any Board members or suppliers or contractors of any of our commissioned services.

People





Case study

T was referred by his social worker, he was living in a mental health unit, doing well and ready to make progress with independent living. He has been in the care/support of social services for some years after his mother was given a 25 year prison sentence for killing her own mum (his gran). Dad was supportive and around, but not local. Shortly after T moved in, his dad had a fatal stroke and so one of the first things we had to help him with were practical arrangements to attend a funeral 100 miles away. A suit was required, transport and so on which we organised.
He has received intensive support from the Project Front Door service and Chances Outreach Mental Health worker with emotional and practical help; he was attending music lessons with BACKUP staff. T eventually moved on to a residential mental health service as this recent bereavement just became too much for him to cope with, living alone.

Review of activities

Our objectives for this year were to 1) work towards financial stability, 2) be well governed and risk aware 3) be inclusive and diverse and 4) be safe and secure. From a business perspective it was also to continue to deliver high quality services to young people and to continuously develop as a first class employer.

The young people are only defined by age, 16 – 25 years but no other characteristic other than they are homeless or at risk of becoming homeless and are in insecure situations or are at risk. In the main the young people require support around domestic abuse, addictions, self-harm, exploitation, neglect, safeguarding, mental ill health, poverty, lack of employment or education and many more.

It needs acknowledging that Covid and the pandemic has had an enormous impact on the organisation. It has affected income, service delivery, staffing, events, training, morale and more. Despite this, the organisation has still achieved great outcomes, secured funding and made some changes that whilst being difficult will make BACKUP stronger. Things like:-

- There was significant staff sickness with Covid, at its highest April – June 2020.
- Events cancelled for fundraising – loss of around £80k planned income
- The Van (social enterprise) was unable to trade; loss of £25k projected income
- Training and meetings cancelled, include staff away days and social events, affected morale and increased a sense of distance between teams
- Services had to be adapted, no home visits and no group work. This is our main area of work. Contact was remote, virtual or outside. Support workers were creative in their approaches.
- Delays in opening the new service planned due to refurbishment work being suspended during lockdowns.

Some of the main issues colleagues have supported young people with this year have included:-

- Domestic violence
- Sexual exploitation
- Debt/Finances
- Substance abuse
- Relationship issues (familial and partners)
- Education and (un)employment
- Life skills
- Emotional and practical help
- Suicide attempts
- Self-harm
- Mental health

Unemployment, job readiness and mental health are the largest growing areas of work for BACKUP.

So, it is with great sadness to record that there was a suicide on scheme in June 2020, linked to the lockdown and its affects. This was the first death on scheme in BACKUPs 29 years of operation. The young man in question was bright, funny and well liked. He had a place secured for University but the impact of the lockdown on top of already challenging mental health issues was too much for him. BACKUP colleagues were devastated, those who had worked closest with him were deeply affected.

Then, from July 20 to March 21 followed 3 further suicides of young people who had successfully moved on from BACKUP but over time felt taking their own lives was the only option they had. The human impact of lockdowns far outweighs anything BACKUP has had to manage financially or operationally.

Services Available







Impact

Referrals were lower than previous years. The local authority gatekeepers closed their offices during the pandemic and still are not open. The services they offer are remote or virtual and the feedback from clients is that this has put young people off. This is not the only reason, lockdown has meant people have stayed in and so movement between homes has reduced.

BACKUP suspended interviews for homeless applicants during the first lockdown as per government guidelines but during the second and third we opened up and delivered assessments using social distancing in large ventilated spaces. This added to the lower numbers accommodated.

We have similar numbers to last year with 325 referrals received (394 last year) and accommodated 194 (212 last year). 7% of those accommodated had been at BACKUP before. The numbers referred have reduced due to Covid, less gatekeeping agencies open and working so referrals slowed down PLUS the agencies who deliver the stable accommodation as move on also slowed down and during lockdown 1 stopped, so no move ons.

We had a bottleneck and the waiting list hit 75 during the summer of 2020, the highest it has ever been. The complexity of case work remained – we simply had Covid to manage as an additional issue. It wasn't the most serious thing facing any of the young people, except to impact on mental health and isolation.

We have had no evictions, however 9% were temporarily excluded due to serious breaches of occupancy conditions which is a decrease of 2% from last year. In addition, we were able to rehouse 73 young people through internal transfers (23 more than last year) as they made progress achieving independent living.

We meet our charitable objects by empowering young people, increasing their confidence to live independently and be economically active. To this end we offer a variety of services designed to meet the diverse needs of young homeless people. These are: -

- **Castle House**
- **Project Front Door**
- **Stonechurch**
- **Supported Lodgings**
- **Supported Tenancies**
- **Lucas Project**
- **Chances**

We can accommodate 100 young people at any one time and support an additional 15. Due to the restrictions around Covid and partner agency landlords being closed or only dealing with emergencies and furloughing their staff, BACKUP has not been able to move on as many young people as we could have. From April – August 2020 we had a bottle neck, no move ons meant no new residents. This created a challenge in service delivery terms as we needed to keep those young people ready for independence, engaged.

Outcomes

180 young people moved within 2020/21.

Of those 180:-

5% abandoned and left without notice

81% successfully moved; as part of a planned progression

The rest, still with us at year end.

Of the 180, % needed support with.....	Of that group % made progress
100% needed support with finances and/or debt	95% left with improved income, 78% reduced debts
71% needed help with education or employment	87% left the service engaged in education or employment
31% needed help with a physical health issue	81% of those assisted reported improvements in health
50% needed help with mental health	82% of those assisted reported improvements
85% needed help to manage their accommodation	100% of those demonstrated improvements

The outcomes of work with young people has been amazing and the successes of young people continue to be outstanding and a credit to their resilience and strengths.

2 young people left the scheme this year to move into University accommodation.

Plus

- The Van started to trade January 21
- Investors in People GOLD was awarded to BACKUP for the third time in October 2020

- Funding for Covid related emergencies and service delivery was secured and covered all the losses
- Redds Place – the new short stay and assessment service is still scheduled to open, despite delays
- Reviewed the organisational infrastructures; implemented new IT, telephones and digital systems
- Reviewed and improved financial and fundraising processes
- Pay grades and annual leave reviews were also completed.

Awards

The charity, CEO and colleagues are winning awards and it is good for business and positive promotion of Bolton.

- CEO won Inspire Women Award 2016 – going the extra mile category. (Bolton)
- CEO won the North West Inspiring Women Award 2018 – community category.
- CEO came 2nd in the Barclays North West Professional Woman of the Year "not for profit" 2018 (highly commended)
- CEO won the National Chartered Institute of Housing Inspirational Leader of the year 2017
- CEO won the National Business Women's Awards 2018 at Wembley Stadium – Third sector Champion.
- CEO won the Institute of Directors – North West and Isle of Man Director of the Year Third sector, April 2019.
- CEO was a Finalist in E3 business awards 2019 Outstanding Woman in Business.
- CEO was a Finalist in Inspire Women Awards Bolton 2019 - Leadership category.

- CEO won Inspirational Woman of the Year in 2019 EVA awards.
- CEO won Bolton Business Person of the Year 2019
- CEO finalist in the Freshies (regional award) Trailblazer and Phoenix award categories September 2021. WON The Phoenix Award.
- CEO is a finalist in Women In Housing national awards; Woman of the Year (homelessness) September 2021

As an organisation BACKUP won or were finalists:

- Bolton Business Award 2016 – "we are backing Bolton".
- North West Charity of the Year 2017
- Bolton Business Award 2018 – not for profit
- Regional Workplace Wellbeing Award – GM Chamber 2018
- National finalist in British Chamber of Commerce Workplace well-being award 2018.
- Investors in People GOLD employer of the year finalist 2018 and 2015 GLOBAL award.
- Finalist of E3 business awards Charity of the Year 2019
- Winner of the National Women in Housing 2019 awards – Marketing and Communications strategy
- Finalists in the CIH Housing Awards 2020 Homeless Project of the Year.
- WON at the Freshies Awards 2021, "most treasured team of the year".

Financial Review.

We received our annual grant of £524,000 from Bolton MBC, other grants from Warburtons, Big Lottery, The Bolton Fund as well as individual and personal donations and fundraising. This year's fundraising income has been the highest ever. We received £28,023 in fundraising and donations which includes the financial support from our Guardians.

A Guardian is a local business or individual who sponsors our organisation for £500 a year to help directly assist young people experiencing crisis and hardship.

The organisation is monitored against a variety of contracts or grants with conditional targets attached. Formal reports are submitted against these either quarterly or annually depending on the funder/commissioner. With the local authority contract we meet the contract and monitoring officer quarterly to go through the reports. In ALL reports this year we have exceeded contractual targets.

Factors affecting the charity finances.

- Covid, loss of event/fundraising income
- 10% cut from BMBC contract
- Delay in refurbishment of Claremont Court has meant loss of income.

Reserves Policy and risk management

We ended the year with a surplus of £56,848. This would have been significantly higher but for an adjustment in the Pensions deficit. This has been transferred into reserves in order to fulfil the organisations reserve policy. Our total reserves now amount to £657,253. Free reserves at 31 March 2021 were £735,920, which sufficiently meets the Reserves Policy detailed below.

Please refer to the Reserves Policy document agreed at Board January 2021 in full to see a breakdown of winding up parts or all of the charity and what that would cost. This is based on financial commitments and contractual obligations to colleagues, properties leased and services delivered. The policy shows funds required based on 100% shut down or loss of parts of the organisation amounting to £156,006. This policy is reviewed annually in line with the Risk Register.

The Trustee Board examines the major financial and other risks that face BACKUP each year. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the Scheme in the future. Risks are managed and monitored at each Board meeting. There is a risk register which is reviewed annually.

The Trustees are confident that BACKUP is a going concern and has future financial projections of at least 36 months.

Risk.

The Board regularly discuss risk, it's tabled at every Board meeting. The CEO updates and circulates the Organisational Risk Register which is a detailed plan of all potential areas of risk, actions taken to mitigate it and each risk is given a red/amber/green rating based on a numerical score.
The categories include:

- Staffing
- Young people
- Safeguarding
- Incidents
- Financial
- Reputational
- Partnerships
- Service delivery

The risk register is reviewed annually. For 2020/21 areas of risk identified were linked to Stonechurch building not being fit for purpose. A plan to wind down and replace all units there with dispersed units has begun and will be concluded May 2021.
Another key risk for Backup is linked to the acquisition of a building. Claremont Court has experienced significant delays in completion causing loss of income to the charity and inability to fulfil contractual obligations of service delivery.

Future Plans

In the next 12 months the aims include:-

- Open the new planned short stay and assessment unit, scheduled July 2021.
- Close down the Stonechurch site.
- Introduce employment support services for young people, funded by DWP.
- Open a new site at Claremont, for the Loft House project. This will replace Castle House.
- Secure the Chances Team funding post 2021.
- Sustain all current service delivery, post Covid recovery.
- Review all quality standards as part of a Back to Basics Campaign, a comprehensive review of services, accommodation, training and procedures to ensure the foundations of everything delivered is of good quality.
- Prepare for 30th anniversary activities and celebrations in 2022.

There are no plans to change the charity objectives but simply to look at options of providing more of the same inside and outside of Bolton.

Remuneration Policy.

BACKUP are a living wage employer. We are committed to paying our staff fairly. We had a pay and grade review in 2020 and (re)assessments of all roles were undertaken agreeing skills, knowledge and competencies required for reach role. The entire staff team are paid within a transparent pay scale framework. This framework was completed by an external consultant and discussed and accepted at Board without the CEO being present.

Linked to this is an appraisal and increment policy.

Public Benefit

All our activities are undertaken to further our charitable purpose for the public benefit. We focus on the provision of accommodation and support for single, homeless young people. We provide 100 units of accommodation across the organisation. There are no rigid exclusions: we conduct a risk assessment to ascertain whether the service is best suited to a young person's needs. There are no fees charged to the recipients of this service.

Fundraising Policy.

BACKUP has a fundraising policy which highlights the procedures and approaches we will and won't take to raise funds. We are registered with the Fundraising Regulator.

Registered with FUNDRAISING REGULATOR

In 2020 we employed 1-part time fundraiser to manage charity events, campaigns, promote the charity at corporate events and to support other people raising money with literature, marketing products etc. However, this work was severely affected by Covid restrictions and the role was furloughed for 12 weeks April - June. The postholder left in November 2020 to secure full time work. The post was left vacant as restrictions were still in place. A new Fundraising Manager and Fundraising Officer have been appointed and start 6 April 2021.

We are GDPR compliant and only communicate our events and fundraising activities to those who have agreed to remain on the circulation lists and we advertise on social media.

Our policy is a non-aggressive approach. We will never use an outsource fundraising to an external company or use professional fundraisers, street based collectors or other to approach any members of the public. Our approach also prevents any direct requests for money, the CRM on which our supporters are registered sends out flyers and posters for events and newsletters but never direct appeals for cash.



The fundraising activity is all monitored by the Director of Business. When planning events, we even consider timing so as not to appear to be asking the same people for sponsorship or support. Those involved with fundraising meet monthly and discuss previous and planned fundraising activity, promotion and marketing. The reputation of the organisation is very important to us so we have opted for a lower number of high quality events and ensure people who support those are valued and appreciated.



LADIES LUNCH MARCH 2020

We pride ourselves on an ethical and value based approach to fundraising, we do not cold call, we do not ask for repeated donations or support and every contact we have is done on a consensual basis.

We have never received any complaints about our approach to fundraising.

Auditors

Barlow Andrews LLP were appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The Trustees' annual report has been approved by the Trustees on date and signed on their behalf by

Name Joan Wyatt

Title Treasurer

Date ……. January 2022

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

Auditors 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.

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

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

David A Kay (Senior Statutory Auditor)
for and on behalf of

Barlow Andrews LLP
78 Chorley New Road
Carlyle House
Bolton

Date: …… January 2022

Independent Auditor's Report
to the members of BACKUP Northwest

Opinion

We have audited the financial statements of Backup Northwest for the year ended 31 March 2021 which comprise the statement of financial activities, the charity balance sheet, the 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 applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis of 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006
In our opinion based on the work undertaken in the course of our audit:

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

Matters on which we are required to report by exception
In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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, the trustees (who are also directors of Backup Northwest for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

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

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

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

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

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

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

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

Use of our report

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

David A Kay (Senior Statutory Auditor)
for and on behalf of
Barlow Andrews LLP
Chartered Accountants and Statutory Auditor

Carlyle House
78 Chorley New Road
Bolton

Date: …… January 2022

Backup Northwest

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	15,489	-	15,489	*30,082*
Charitable activities:	4				
Homeless young people support		2,236,078	232,434	2,468,512	*2,147,385*
Other trading activities	6	28,023	-	28,023	*52,097*
Investments	5	1,626	-	1,626	*2,971*
Total income		**2,281,216**	**232,434**	**2,513,650**	***2,232,535***
Expenditure on:					
Raising funds	7	5,748	-	5,748	*19,987*
Charitable activities:	8				
Homeless young people support		2,114,830	222,434	2,337,264	*2,188,723*
Total expenditure		**2,120,578**	**222,434**	**2,343,012**	***2,208,710***
Net income/(expenditure) before net gains/(losses) on investments		160,638	10,000	170,638	*23,825*
Net income/(expenditure) for the year	10	**160,638**	**10,000**	**170,638**	***23,825***
Transfer between funds		37,506	(37,506)	-	-
Actuarial gains/(losses) on defined benefit pension schemes		(113,790)	-	(113,790)	*129,000*
Other gains/(losses)		-	-	-	-
Net movement in funds for the year		**84,354**	**(27,506)**	**56,848**	***152,825***
Reconciliation of funds					
Total funds brought forward		562,899	37,506	600,405	*447,580*
Total funds carried forward		**647,253**	**10,000**	**657,253**	***600,405***

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Backup Northwest
Company number 03399617

Balance sheet as at 31 March 2021

	Note	2021		*2020*	
		£	£	£	£
Fixed assets					
Tangible assets	15		51,333		*26,296*
Total fixed assets			**51,333**		***26,296***
Current assets					
Debtors	16	383,740		*278,548*	
Cash at bank and in hand	17	552,538		*484,533*	
Total current assets		**936,278**		***763,081***	
Liabilities					
Creditors: amounts falling					
Due in less than one year	18	(166,289)		(108,859)	
Net current assets			**769,989**		***654,222***
Total assets less current liabilities			821,322		*680,518*
Creditors					
Amounts falling due after more than one year	18a		(24,069)		*(38,113)*
Net assets excluding defined benefit pension liability			797,253		*642,405*
Defined benefit pension liability	19		(140,000)		*(42,000)*
Total net assets			**657,253**		***600,405***
The funds of the charity:					
Restricted income funds	20		10,000		*37,506*
Unrestricted income funds	21		647,253		*562,899*
Total charity funds			**657,253**		***600,405***

Company number 03399617

Balance sheet as at 31 March 2021

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 24 to 44 form part of these accounts.

Approved by the trustees on _____ January 2022 and signed on their behalf by:

Joan Wyatt (trustee)

Statement of Cash Flows
for the year ending 31 March 2021

	Note	2021 £	*2020* *£*
Cash provided by/(used in) operating activities	24	**103,833**	***(23,333)***
Cash flows from investing activities:			
Dividends, interest, and rents from investments		1,626	*2,971*
Purchase of tangible fixed assets		(37,454)	*(36,826)*
Cash provided by/(used in) investing activities		**68,005**	***(33,855)***
Increase/(decrease) in cash and cash equivalents in the year		68,005	*(57,188)*
Cash and cash equivalents at the beginning of the year		484,533	*541,721*
Cash and cash equivalents at the end of the year		**552,538**	***484,533***

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006 and Statement of Recommended Practice: Accounting and Reporting by 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 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Backup Northwest meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The Trustees have made no key judgments which have a significant effect on the accounts.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

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

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

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

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the Trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

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

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of attracting donations.

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

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

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The charity has only one material activity and therefore these costs are not apportioned.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

j Tangible fixed assets

Individual assets which are expected to last more than 12 months:

Office equipment	33% Straight line
Motor Vehicles	25% Reducing balance

k Debtors

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

l Cash at bank and in hand

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

m Creditors and provisions

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

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

The Charity participates in the Social Housing Pension Scheme (SHPS); which is a multi-employer scheme, which provides benefits to some 500 non-associated employers. It is run by The Pensions Trust (TPT).

The disclosures in the accounts follow the requirements of Section 28 of FRS102 in relation to multi-employer funded schemes in which the Charity has a participating interest.

The schemes are classified as last man standing arrangements. Therefore, each employer is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme.

Participating employers are legally required to meet their share of the scheme deficit on an annuity.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	*Total 2020 £*
Donations	15,489	-	15,489	*30,082*
Total	15,489	-	15,489	*30,082*
Total by fund 31 March 2020	*30,082*	*-*	*30,082*	

4 Income from charitable activities

Homeless young people support	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
YPT local authority contract	621,335	-	621,335	*495,915*
Big Lottery	-	205,384	205,384	*188,679*
Warburtons	-	9,800	9,800	*9,991*
Bolton at Home	15,000	7,250	22,250	*86,230*
SEE	-	10,000	10,000	-
Other grants & contracts	94,722	-	94,722	*41,428*
Accommodation income from houses	1,505,021	-	1,505,021	*1,325,142*
Total	2,236,078	232,434	2,468,512	*2,147,385*
Total by fund 31 March 2020	*1,862,485*	*284,900*	*2,147,385*	

Income from charitable activities continued

Previous reporting period

Homeless young people support	*Unrestricted* £	*Restricted* £	*Total 2020* £
YPT local authority contract	*495,915*	*-*	*495,915*
Big Lottery		*188,679*	*188,679*
Warburtons	*-*	*9,991*	*9,991*
Bolton at Home	*-*	*86,230*	*86,230*
Other grants & contracts	*41,428*		*41,428*
Accommodation income from houses	*1,325,142*	*-*	*1,325,142*
Total	*1,862,485*	*284,900*	*2,147,385*

5 Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

6 Income from other trading activities

	2021 £	*2020* £
Fundraising events	3,470	*52,907*
Government Grants	24,553	*-*
	28,023	*52,907*

All income from other activities is unrestricted.

7 Cost of raising funds

	2021 £	*2020* £
Fundraising costs	5,748	*19,987*
	5,748	*19,987*

All expenditure on cost of raising funds is unrestricted.

8 Analysis of expenditure on charitable activities

	Homeless young people support £	Total 2021 £	*Total 2020 £*
Staff costs	1,516,791	1,516,791	*1,544,603*
Travel & subsistence	4,107	4,107	*13,503*
Training	7,075	7,075	*23,680*
Recruitment	6,339	6,339	*8,035*
Rent, rates & insurance	119,304	119,304	*105,506*
Housing rents & householder fees	136,226	136,226	-
Property maintenance	78,983	78,983	*85,104*
Light & heat	53,105	53,105	*46,795*
Resettlements/residents costs	31,346	31,346	*43,599*
Telephone, postage & stationery	32,131	32,131	*30,444*
Computer & software	28,156	28,156	*35,263*
Office & sundry	69,936	69,936	*40,654*
Professional fees	28,680	28,680	*20,133*
Depreciation	12,417	12,417	*10,530*
Bank charges	1,368	1,368	*1,250*
Social investment interest	262	262	*2,603*
Governance costs (see note 9)	40,712	40,712	*8,377*
Support costs (see note 9)	170,326	170,326	*168,644*
	2,337,264	2,337,264	2,188,723

	2021 £	*2020 £*
Restricted expenditure	222,434	*327,400*
Unrestricted expenditure	2,114,830	*1,861,323*
	2,337,264	*2,188,723*

9 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	*Total 2020* £
Staff costs	Time spent	157,144	-	154,068
Staff support	Support	13,182	-	14,576
Audit & accountancy fees	Governance	-	39,557	6,180
Trustee meetings & AGM costs	Governance	-	1,155	2,197
		170,326	40,712	177,021

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	*2020* £
Depreciation	12,416	*10,530*
Operating lease rentals: Property	-	-
Other	-	-
Auditor's remuneration - audit fees	4,800	*4,000*
Auditor's remuneration - accountancy fees	34,757	*2,180*

11 Staff costs

Staff costs during the year were as follows:

	2021 £	*2020* £
Wages and salaries	1,497,815	*1,515,274*
Social security costs	128,621	*124,934*
Employer pension costs	47,499	*58,463*
	1,673,935	*1,698,671*

Allocated as follows:

Charitable activities	1,516,791	*1,544,603*
Support costs	157,144	*154,068*
Governance costs	-	-
	1,673,935	*1,698,671*

Staff costs continued

One employee has employee benefits in excess of £70,000 (2020: 1).

The average number of staff employed during the period was 71 (2020:74).
The average full-time equivalent number of staff employed during the period was 45 (2020:47).

The key management personnel of the charity in 2021 comprise the trustees, the Chief Executive Officer, the Operational Manager and 2 Project Managers. The total employee benefits of the key management personnel of the charity were £178,782 (2020: £286,200).

12 Trustee remuneration and expenses, and related party transactions

Maura Jackson on the management committee received remuneration totaling £80,198 during the year (2020: £92,983).

No Members of the management committee received travel and subsistence expenses during the year. (2020 £Nil).

Aggregate donations from related parties were £Nil (2020: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020 nil).

13 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	*2020* *£*
YPT local authority contract	621,335	*495,915*
Job Retention Scheme	24,553	-
	645,888	*495,915*

There are no unfulfilled conditions and contingencies attaching to the grants.

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

15 Tangible Fixed Assets

	Plant and machinery £	Motor Vehicles £	Computer equipment £	Totals £
COST				
At 1st April 2020	80,593	20,274	16,552	117,419
Additions	169	-	37,285	37,454
At 31st March 2021	80,762	20,274	53,837	154,873
DEPRECIATION				
At 1st April 2020	80,593	5,068	5,462	91,123
Charge for year	19	3,802	8,596	12,417
At 31st March 2021	80,612	8,870	14,058	103,540
NET BOOK VALUE				
At 31st March 2021	150	11,404	39,779	51,333
At 31st March 2020	-	15,206	11,090	26,296

16 Debtors

	2021 £	2020 £
Trade debtors	255,610	257,300
Prepayments and accrued income	128,130	21,248
	383,740	278,548

17 Cash at bank and in hand

	2021 £	2020 £
Short term deposits	251,850	295,339
Cash at bank and on hand	300,688	189,194
	552,538	484,533

18 Creditors: amounts falling due within one year

	2021 £	*2020 £*
Trade creditors	16,924	*41,071*
Other creditors and accruals	87,715	*20,001*
Taxation and social security costs	34,784	*31,530*
Pension	11,098	8,373
Social Investment Loan	15,768	*7,884*
	166,289	108,859

18a Creditors: amounts falling due after more than one year

	2021 £	*2020 £*
Social Investment Loan	24,069	*38,113*
	24,069	*38,113*

19 Pension fund

Trust (TPT) which was previously accounted for as a defined contribution scheme for the reasons outlined in Note 1p

For Financial Years ending on or after 31 March 2020, TPT is able to provide full defined benefit accounting information. As a result, the former approach of reporting the deficit recovery plan contributions (termed Present Value Approach) will no longer comply with FRS 102 and it is now accounting for it and reporting for as defined benefit pension scheme.

The scheme is classified as a "last man standing arrangement". Therefore, the Charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase withdrawal from the scheme.

Present values of defined benefit obligation, fair value of assets and defined benefit asset (liability)

	31 March 2021 (£000s)	31 March 2020 (£000s)
Fair value of plan assets	475	*386*
Present value of defined benefit obligation	615	*428*
Surplus (deficit) in plan	(140)	*(42)*
Unrecognised surplus	-	-
Defined benefit asset (liability) to be recognised	(140)	*(42)*

Pension fund continued

Reconciliation of the impact of the asset ceiling	Year ended 31 March 2021 (£000s)
Impact of asset ceiling at start of period	-
Effect of the asset ceiling included in net interest cost	-
Actuarial losses (gains) on asset ceiling	-
Impact of asset ceiling at end of period	-

Reconciliation of opening and closing balances of the defined benefit obligation

	Year ended 31 March 2021 (£000s)
Defined benefit obligation at start of period	428
Current service cost	-
Expenses	3
Interest expense	10
Contributions by plan participants	-
Actuarial losses (gains) due to scheme experience	38
Actuarial losses (gains) due to changes in demographic assumptions	2
Actuarial losses (gains) due to changes in financial assumptions	143
Benefits paid and expenses	(9)
Liabilities acquired in a business combination	-
Liabilities extinguished on settlements	-
Losses (gains) on curtailments	-
Losses (gains) due to benefit changes	-
Exchange rate changes	-
Defined benefit obligation at end of period	615

Pension fund continued

Reconciliation of opening and closing balances of the fair value of plan assets

	Year ended 31 March 2021 (£000s)
Fair value of plan assets at start of period	386
Interest income	9
Experience on plan assets (excluding amounts included in interest income) - gain	71
Contributions by the employer	18
Contributions by plan participants	-
Benefits paid and expenses	(9)
Assets acquired in a business combination	-
Assets distributed on settlements	-
Exchange rate changes	-
Fair value of plan assets at end of period	475

The actual return on the plan assets (including any changes in share of assets) over the period ended 31 March 2021 was £80,000

Defined benefit costs recognised in expenditure in Statement of Financial Activity (SOFA)

	Year to 31 March 2021 (£000s)
Current service cost	-
Expenses	3
Net interest expense	1
Losses (gains) on business combinations	-
Losses (gains) on settlements	-
Losses (gains) on curtailments	-
Losses (gains) due to benefit changes	-
Defined benefit costs recognised in statement of financial activity (SOFA)	4

Pension fund continued

Defined benefit costs recognised in other recognised gains/(losses) in Statement of Financial Activity (SOFA)

	Year to 31 March 2021 (£000s)
Experience on plan assets (excluding amounts included in net interest cost) gain (loss)	71
Experience gains and losses arising on the plan liabilities - gain (loss)	(38)
Effects of changes in the demographic assumptions underlying the present value of the defined obligation - gain (loss)	(2)
Effects of changes in the financial assumptions underlying the present value of the defined obligation - gain (loss)	(143)
Total actuarial gains and losses (before restriction due to some of the surplus not being recognisable) - gain (loss)	(112)
Effects of changes in the amount of surplus that is not recoverable (excluding amounts included in net interest cost) - gain (loss)	-
	(112)

Assets

	31 March 2021 (£000s)	31 March 2020 (£000s)
Global Equity	76	56
Absolute Return	26	20
Distressed Opportunities	14	7
Credit Relative Value	15	11
Alternative Risk Premia	18	27
Fund of Hedge Funds	-	-
Emerging Markets Debt	19	12
Risk Sharing	17	13
Insurance-Linked Securities	11	12
Property	10	8
Infrastructure	32	29
Private Debt	11	8
Opportunistic liquid Credit	12	
Corporate Bond Fund	28	22
Long Lease Property	9	7
Secured Income	20	15
Liquid Credit	6	-
Liability Driven Investment	121	128
Net Current Assets	3	2
High Yield	14	-
Opportunistic Credit	13	-
Total assets	475	386

Pension fund continued

None of the fair values of the assets shown above include any direct investments in the employer's own financial instruments or any property occupied by, or other assets used by the employer.

Pension fund continued

Key assumptions

	31 March 2021 % per annum	31 March 2020 % per annum
Discount rate	2.21	2.36
Inflation (RPI)	3.24	2.58
Inflation (CPI)	2.87	1.58
Salary growth	3.87	2.58
Allowance for commutation of pension for cash at retirement	75% of maximum allowance	75% of maximum allowance

The mortality assumptions adopted at 31 March 2020 imply the following life expectancies:

	Life expectancy at age 65 (years)
Male retiring in 2020	21.60
Female retiring in 2020	23.50
Male retiring in 2039	22.90
Female retiring in 2039	25.10

20 Analysis of movements in restricted funds

	Balance at 1 April 2020	Income	Expenditure	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Homeless young people support					
Big Lottery	-	205,384	(205,384)	-	-
Warburtons	-	9,800	(9,800)	-	-
SEE	-	10,000	-	-	10,000
Bolton at Home	37,500	7,250	(7,250)	(37,500)	-
Other	6	-	-	(6)	-
	37,506	232,434	(222,434)	(37,506)	10,000

Analysis of movements in restricted funds continued

Previous reporting period	Balance at 1 April 2019	Income	Expenditure	Transfers	Balance at 31 March 2020
Homeless young people support					
Big Lottery	-	188,679	(188,679)	-	-
Warburton's	-	9,991	(9,991)	-	-
Bolton at Home	80,000	86,230	(128,730)	-	37,500
Other	6	-	-	-	6
Total	80,006	284,900	(327,400)	-	37,506

Name of restricted fund	Description, nature and purposes of the fund
Big Lottery	Funding towards the Chances project
Warburton's	Funding towards the Chances project
Bolton at Home	Funding for mental health work, refurbishment on ongoing support for specific individual projects.
SSE	Funding for the purchase of a van

21 Analysis of movement in unrestricted funds

	Balance at 1 April 2020	Income	Expenditure	Actuarial gain/(loss)	Transfers	As at 31 March 2021
	£	£	£	£		£
General fund	604,899	2,281,216	(2,136,368)	-	-	749,747
Funds Transfer	-	-	-	-	37,506	37,506
Defined benefit pension deficit	(42,000)	-	15,790	(113,790)	-	(140,000)
	562,899	2,281,216	(2,120,578)	(113,790)	37,506	647,253

Previous reporting period	*Balance at 1 April 2019*	*Income*	*Expenditure*	*Actuarial gain/(loss)*	*As restated As at 31 March 2020*
	£	*£*	*£*	*£*	*£*
General fund	*550,574*	*1,947,635*	*(1,893,310)*	*-*	*604,899*
Defined benefit pension deficit	*(183,000)*	*-*	*12,000*	*129,000*	*(42,000)*
	367,574	*1,947,635*	*(1,881,310)*	*129,000*	*562,899*

Name of unrestricted fund	**Description, nature and purposes of the fund**
General fund	The free reserves after allowing for all designated funds
Defined benefit pension deficit	This represents the net present value of the defined benefit pension liability.

22 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	51,333	-	-	51,333

Net current assets/(liabilities)	899,989	(140,000)	10,000	769,989
Non-current liabilities	(24,069)	-	-	(24,069)
Defined benefit pension asset/(liability)	(140,000)	-	-	(140,000)
Total	787,253	(140,000)	10,000	657,253

23 ***Previous reporting period as restated***

	General fund	*Designated funds*	*Restricted funds*	*Total*
	£	£	£	£
Tangible fixed assets	*26,296*	*-*	*-*	*26,296*
Net current assets/(liabilities)	*658,716*	*(42,000)*	*37,506*	*654,222*
Non-current liabilities	*(38,113)*	*-*	*-*	*(38,113)*
Defined benefit pension asset/(liability)	*(42,000)*	*-*	*-*	*(42,000)*
Total	*604,899*	*(42,000)*	*37,506*	*600,405*

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

	2021	*2020*
	£	£
Net income/(expenditure) for the year	170,638	*19,045*
Adjustments for:		
Depreciation charge	12,417	*10,530*
Defined benefit pension adjustment	(15,790)	*(12,000)*
Dividends, interest and rents from investments	(1,626)	*(2,971)*
Decrease/(increase) in debtors	(89,059)	*(32,894)*
Increase/(decrease) in creditors	27,253	*(5,043)*
Net cash provided by/(used in) operating	103,833	*(23,333)*

25 Analysis of changes in net funds

The charity had no debt during the year.

26 Operating Lease Commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	52,500	-
Between two and five years	210,000	-
	262,500	-